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Received JUN 2 1921

Aug 31.

THE
INCOME TAX LAWS

PRINTED BY
SPOTTISWOODE AND CO., NEW-STREET SQUARE
LONDON

64. Brit. Laws, statutes, etc., income tax

THE ACTS
RELATING TO c†
THE INCOME TAX

WITH
References to the Decisions on the Subject

BY
STEPHEN DOWELL, M.A.
OF LINCOLN'S INN:
ASSISTANT SOLICITOR OF INLAND REVENUE.

SECOND EDITION,
REVISED AND ALTERED.

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LONDON:
BUTTERWORTHS, 7 FLEET STREET,
TWO Publishers to the Queen's Most Excellent Majesty.
EDINBURGH: T. & T. CLARK. DUBLIN: HODGES, FIGGIS, & CO.
MANCHESTER: MEREDITH RAY & LITTLER.

1885.

UK
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JUN 2 1921

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INTRODUCTION.

SINCE the publication, in 1873, of the first edition of this compilation of acts relating to the income tax, the law has been altered in the following particulars:—1, Several of the enactments comprised in the volume have been repealed by the Statute Law Revision Acts; 2, a variety of acts of regulation relating to the administration of the old assessed taxes, but applicable also to the income tax, which were printed in Appendix I., have been embodied and re-enacted in the Taxes Management Act, 1880; 3, there has been fresh legislation in relation to the tax; and 4, many important questions which have arisen have formed the subject of judicial decision. Moreover, the marginal notes to many sections have been altered by the editors of the new edition of the Statutes Revised. In this edition of the work the necessary alterations have been made up to 1885.

Alterations
in the law
since 1873.

The text has also been altered so as to embody, in terms, the result of the provisions of adjustment, in reference to the construction to be put upon certain terms in the previous legislation on the subject, contained in the act of the 12 & 13 Vict. c. 1, and the income tax act of 1853, the first of which constituted the commissioners of stamps and taxes, under whose management the tax had been placed in 1842, commissioners of inland revenue, while by the other act, the tax, previously limited to Great Britain, was extended to Ireland and enforced throughout the United Kingdom. This substitution of the new for the obsolete terms has further been carried

Revision of
the text.

S. 17.
S. 5.

S. 7.

out in reference to the provisions of the Taxes Management Act, 1880, which, repealing the old assessed tax acts, substitutes, in lieu of any reference to those acts made in the income tax Acts, a reference to the Taxes Management Act.

REVIEW OF THE EXISTING INCOME TAX.

It was intended to have prefixed to the first edition of this work a short history of the income tax; but the notes made for the purpose were destroyed by fire. Since then the history of the tax has been given in another work; and for that reason it is not printed here. The following review of the tax at present in force in the United Kingdom directs attention only to the main features the tax presents:—

A comprehensive system of direct taxation, rather than a single tax, it has for object the taxation of income from every source in the kingdom and the income of residents in, from sources out of, the kingdom; and this object it seeks to attain without any unnecessary disclosure of the whole fortune and circumstances in life of the taxpayer.

The Schedules of Charge.

In that view the tax is divided into five branches as follows:—

Schedule
A.

The first, known as schedule A, touches income from landed property, including houses, and the rent or annual value is the measure of charge.

Schedule
B.

The second, known as schedule B, is intimately connected with the first, and touches the benefit derived from the use of land by the agriculturist—the farmer, where the land is let; the occupier, where the land is in hand. Rent or annual value forms the basis of the assessment under this schedule, but the measure of charge is only one-half that rent or annual value in England and one-third in Scotland and Ireland. Moreover, the arrangement or composition with the taxpayer upon this basis is only in preliminary

estimate of his profits, subject, should they prove to be less, to subsequent rectification by the commissioners on proof of the facts to their satisfaction.¹ On the other hand, the Crown has no power, should the profits of the agriculturist exceed the estimate, to raise any surcharge against him.

Under these schedules, A and B, no deduction is allowed on account of repairs. The assessment and collection of the taxes is in the regulation of the GENERAL COMMISSIONERS, a short term for the commissioners for the general purposes of the Act, who are chosen from the land tax commissioners, and divide themselves into sub-committees of district commissioners for the various districts. The commissioners appoint the assessors. The assessors give the necessary notices to the occupiers of land and houses. The occupiers make returns of rent or value. The returns are inspected by the assessors and eventually are settled by the commissioners, and due notice to the assessed having been given and time for appeal allowed, the commissioners sign the assessment in duplicate, and deliver one of these to the local collector appointed by them, together with a warrant under which he has full power to insist upon payment of the tax.

Schedules
A and B.

Originally, the occupier pays both taxes where they are chargeable, and subsequently, if a tenant, deducts the tax under schedule A from the next payment of rent to his landlord.² Landowners, in their turn, deduct a proportionate amount of the tax on payment of any rent charge, quit rent or annuity charged on the land, and on payment of interest to any mortgagee. Income is thus traced to its source, and

¹ 14 & 15 Vict. c. 12, s. 3; the Act of 1853, s. 46; 43 & 44 Vict. c. 20, s. 52.

² As to houses. Where a house is let in different apartments or tenements, the landlord is charged; but if he fails to pay, the tax may be recovered from any of the tenants, who, in such a case, deduct the payment from their rent. Dwelling-houses under the annual value of 10*l.*, and land and houses let for less than a year, are charged on the landlords; but the tax may be recovered from the tenants.

charged where it arises, and the burden is subsequently distributed so as to fall on the persons who are in the enjoyment of the income. Indeed one of the most important provisions of the income tax Act is that which enables every person liable to the payment of any rent, yearly interest of money or annuity or other annual payment, whether as a charge on any property or as a personal debt or obligation by virtue of any contract, on making the payment, to deduct the tax chargeable during the period through which the same was accruing due.¹

The assessment under these schedules is not made annually; it is allowed to stand, as a rule, for three years. In a year when no general re-assessment is required, provision is made, in the annual inland revenue Act, that last year's assessment shall stand good for the year; that the surveyors shall act in lieu of the ordinary local assessors; and that the collectors shall receive proper duplicates of the assessment lists, and a poundage on the amount collected.²

Schedule
C.

The third branch, termed schedule C, touches income from any public revenue, imperial, colonial or foreign, and under this schedule the amount received is charged. The assessment, as regards dividends from the funds and other imperial revenue, is made by commissioners for the purpose, from information derived from official documents in their possession, and the tax is deducted from the dividends or other payments and paid into the bank to the account of the revenue; while as regards income from investments in colonial or foreign government securities, the plan of the tax is to require all persons intrusted with the payment of the income in this country to deliver accounts to the SPECIAL COMMISSIONERS, a short term for the commissioners for special purposes, in order that they may make out the assessments and raise a charge.

¹ S. 40 of the Act of 1853 and 27 & 28 Vict. c. 18, s. 15.

² See 46 & 47 Vict. c. 10, s. 11.

A fourth branch, termed schedule E, touches persons in the employment of the state, or in other public employments of profit. The assessment and collection is easily effected, ad unguem, as regards official incomes in the strict sense of the term, in the departments concerned; while as regards other employments of profit in public corporations or companies, the treasurer or other such officer is required to do all acts requisite for the assessment of the officers of the corporation or company. The increase in the number of public companies renders this a growing schedule. Schedule E.

The fifth and last branch, termed schedule D, touches income from professions, trades, and other occupations in life, and any income not included in the other branches of the tax. It is subdivided into six parts, termed cases, a term continued from Pitt's Act of 1799; and the cases have relation to income from the following sources:— Schedule D.

Case I., to profits from trade, manufactures and commerce; Case II., to professional incomes and occupations not within any other schedule in the Act; Case III., to profits of an uncertain annual value not charged under schedule A; Cases IV. and V., to income from securities and possessions abroad, and Case VI., to any profits and gains not within any other charge in the Act.

Profits under Cases I., II., and V., are charged upon an average for three years; profits under the other cases, as a rule, on the amount received in one year.

The assessment under this schedule is in the hands of commissioners termed **ADDITIONAL COMMISSIONERS**, chosen for the purpose by the general commissioners, partly from their own body, and partly from without, as supplementary to their own body. The basis of assessment is a return of income required, by notice, from the taxpayer, who may be compelled, by means of a surcharge, to verify it by the production of his books and accounts. In default of a return, the commissioners raise an official charge. When

the assessments are completed, the tax is collected by the local collectors.

This general rule is subject to the following exception, that, should the taxpayer so think fit, he may, on due notice given, require the assessment of his profits to be made by the special commissioners before mentioned, in lieu of the additional commissioners. These special commissioners are officials with fixed salaries, appointed by the Crown: brought into existence by Peel, in 1842, with a view to enable such persons as desire it to be assessed on their profits without any disclosure of their affairs to the local commissioners, their neighbours, and it may be, their rivals in trade, they also assess railway companies and their officers under schedule E, income from colonial or foreign revenues under schedule C, as before stated, and income from the stock and funds of foreign companies. They also have power to hear appeals against assessments of mines; and they form a tribunal for appeal in cases under this schedule, D, where the appellant desires a revision of the assessment by them in lieu of the general commissioners, who form the ordinary forum for appeal.

The Exemptions and Abatements:—1. Exemptions.

The important exemptions from the tax relate to:—

1. Incomes under 150*l*.
2. Charities, viz.: the income from property held on trust for charitable purposes, so far as it is applied to such purposes, including rents and profits from land and houses under schedule A; stock or dividends in or from any public funds, under schedule C; and yearly interest and other annual payments, under schedule D.¹
3. Hospitals, public schools, and almshouses, viz. the public buildings and the income from land and houses belonging to them.

¹ Ss. 61, 88, and 105 of the Act of 1842.

4. Friendly societies, viz. the stock, dividends and interest belonging to them, under schedule C; and interest and other profits and gains, under schedule D.¹

5. Industrial and provident societies, which have exemptions similar to those for friendly societies.²

6. The public buildings and halls in the universities: the buildings of literary and scientific institutions, and the lands and stock vested in the trustees of the British Museum.

2. Abatements.

The important abatements relate to—

1. Incomes under 400*l.* not entitled to total exemption, and the amount is 120*l.*

2. Premiums for life insurance; but not to exceed one-sixth of the income.

The Administration.

The tax is placed under the direction and management of THE COMMISSIONERS OF INLAND REVENUE, who are, *ex officio*, special commissioners for the tax; and in the application of the whole system of notices, assessments and appeals, the interest of the revenue is secured by the action of officers termed INSPECTORS of taxes and SURVEYORS of taxes, the inspectors being chosen from the surveyors of experience. These are all revenue officers. The duties of the inspectors are mainly duties of supervision. Those of the surveyor are numerous and practical; he attends the meetings of the district commissioners, supplies the local assessors with the necessary forms to be left at the houses of the residents in the district; compares the returns of the taxpayers with the assessments of the assessor, and ascertains their correctness by reference to the valuation for the poor rate and other information he may obtain. All requests, of

¹ S. 88 of the Act of 1842 and s. 49 of the Act of 1853.

² 30 & 40 Vict. c. 45, The Industrial and Provident Societies Act, 1876, s. 11, post, p. 342.

persons assessed under schedule D, to be assessed by the special commissioners, pass through his hands; and in ordinary cases of assessment under that schedule, when the clerk to the commissioners has completed the certificates of assessment, they are examined by him with the returns before they are submitted to the additional commissioners for consideration. He watches appeals; 'he is in constant correspondence with the board of inland revenue, and the public generally, in cases of difficulty, dispute and misunderstanding with respect to the assessment and collection of the tax; and it devolves upon him to investigate all matters of this description before they can be finally disposed of.'¹

The Year of Charge.

The year of charge for the tax runs from April 5 to the next April 5, which it includes, this day of the year being one of the revenue quarter-days, according to the new style, representing the original Ladyday, in consequence of the suppression of eleven days² on the alteration of the Calendar.

Distin-
guished
from the
financial
year.

This year of charge should not be confounded with the financial year. This originally ran from Michaelmas to Michaelmas, the time for holding one of the two full sessions of the old court of exchequer, when the sheriffs of counties and other accountable persons, having paid into the exchequer, at the Easter sessions, such instalment as was considered sufficient, paid in the balance of their receipts. Subsequently, it was advanced a quarter, in 1800, when the limits were altered in accordance with a recommendation of the Finance Committee, who, observing that the public accounts were made up, in different departments, to different days in the year, urged the propriety of uniformity in the time for making them up, and suggested January 5 as a

¹ Handbook of Income Tax and Practice, by Charles Senior.

² Between Sept. 2 and Sept. 14, 1752.

convenient limit, that being the day to which the annual accounts of the customs and those of the general commerce and navigation of the kingdom were made up.¹ Afterwards, in 1832, it was advanced another quarter, by lord Althorp, acting upon the suggestion of the commission 'for examining into the method of keeping the public accounts,' of which sir Henry Parnell, subsequently lord Congleton, was chairman, who, observing that, under the system then existing of presenting the annual statement of the plan of supplies and means in April, for a year which commenced in the past January, estimates were proposed for a certain amount of expenditure which had, in fact, already been incurred without the sanction of parliament, suggested the removal of this anomaly by the approximation of the limits of the financial year to the ordinary budget time. It was not, however, until 1854 that the legislature finally settled that the year should commence, as it does at present, on April 1, running from March 31 to, and to include the following March 31.²

The Time of Payment.

Formerly, the tax, though in practice collected half yearly, was a quarterly tax, that is to say, was by law payable in four quarterly payments on June 20, September 20, December 20, and March 20; but in 1869 the present viscount Sherbrooke altered the plan, and made the tax payable, *en bloc*, on January 1.

This new arrangement does not, however, affect those who possess income from which the tax is taken by deduction in the hands of those intrusted with the payment, as where it is retained by the bank out of dividends from investments in the funds, &c.; they still pay, in effect, half yearly. It follows that when, as sometimes happens, the necessity arises for the grant of an additional penny in the autumn, it is

¹ Twenty-third Report, June, 1798.

² 17 & 18 Vict. c. 94.

necessary to make a back-hand sweep to reach those who have already received dividends of income for the year. In these cases full effect may be given to the additional charge in two ways:—(1) by a reduplication of the charge for the other half yearly dividend, or (2) by a provision requiring those who have received their dividends to come in and pay the penny added to the tax for the year, a provision which is strengthened by the requirement that those intrusted with the payment of the dividends shall deliver to the special commissioners an account of the dividends paid and the names of the payees. Examples of this practice will be found in the act for the additional fourpence granted in August, 1859, when the existing rate of income-tax was fivepence in the pound;¹ in the act for the additional penny granted in December, 1867, for the Abyssinian expedition against King Theodore;² in the act for the additional penny to cover the expenses of the alteration made, in August 1880, in the taxation of drinkers of beer, by changing the duty on malt into a duty on beer;³ and in the act to grant, in December, 1884, the additional penny for the Soudan expedition.⁴ In such cases power is also given to persons liable to pay rent or other payments from which the tax may be deducted, to add the additional charge to the deduction from the next payment.

Such are the main features of the income tax. The reports of the commissioners of inland revenue, published annually, afford, to those who desire to go into the details of the revenue it produces, abundant information on the subject in every particular.

THE INCOME TAX ACTS.

The principal enactments on the subject of the existing tax are in the Acts of 1842 and 1853; and for practical

¹ 22 & 33 Vict. c. 18.

³ 43 & 44 Vict. c. 20.

² 31 & 32 Vict. c. 2.

⁴ 48 & 49 Vict. c. 1.

purposes the parent act or original of the existing legislation is to be found in the income tax Act of 1803. This act, which was passed when the tax was re-imposed, by Addington, in consequence of the recommencement of the war after the short interval of quiet that followed after the peace of Amiens, substituted, in lieu of the general return of income from all sources that had been required under Pitt's act of 1799, particular returns of income from particular sources, and, in effect, split the tax into the five component parts, having relation to revenue derived from particular sources, which have since been maintained and are termed schedules A, B, C, D, and E. On the provisions of this act the later income tax act of 1806, which was passed when the Coalition Ministry raised the rate of the tax to 10 per cent., was in the main grounded; and Peel's Act of 1842 is a reprint, with certain alterations of minor importance, of the act of 1806. This act and Gladstone's Act of 1853 contain, as before stated, the principal existing enactments, and some of the most important provisions will be found placed as follows:—The schedules of charge are in the Act of 1853. The rules for assessment are in the Act of 1842:—Those relating to schedule A, in section 60; and those relating to schedule B, in section 63. This section contains also rules relating to the tax under both schedules, A and B, which are continued in the subsequent sections down to section 88. The rules relating to schedule C will be found in section 88; those relating to schedule D commence with section 100; and those for schedule E, with section 146.

48 Geo. III.
c. 122.

89 Geo. III.
c. 13, s. 8.

46 Geo. III.
c. 65.

5 & 6 Vict.
c. 85.

A few observations will be added regarding the construction to be put upon taxing acts; and the following memoranda as to the origin and use of the term 'tax,' the power to grant taxes, the mode in which they are granted, and the form of modern acts of parliament may be read as preliminary to those observations. Though relating to points which are familiar enough to lawyers, they may prove to be

not altogether stale news to some of those into whose hands the volume may come.

THE ORIGINAL DISTINCTION BETWEEN 'TAX' AND 'DUTY,'
NOW CONVERTIBLE TERMS.

Origin of
the word
tax.

Derived from the low Latin 'taxatio,' 'taxare,' from whence we have 'taxatores,' 'les taxours' for the grants of fractional parts of moveables—fifteenths and tenths, &c.—of Plantagenet times, 'tax' is all the same as assessment. The term was, for ages, limited, in its use, to impositions capable of assessment upon persons or their property directly, cases where it was possible to have a schedule of taxpayers for assessment, a rôle nominatif as French writers on taxation term it, and while thus used, was inapplicable to impositions upon articles of consumption, where there cannot be any such assessment. There existed, moreover, between the two methods of obtaining money by means of direct and of indirect taxation this material distinction that, while the right to levy impositions upon merchandise formed a subject of never-ending dispute between the king and the parliament, and was claimed for the king upon certain definite grounds, no claim was ever seriously advanced on his behalf to levy money by way of tax, or assessment.

The power
to grant
taxes.

The right to impose taxes when necessary was, under Magna Carta, in the Great Council, in which, in process of time, the commonalty obtained a place. Knights of the shire were summoned; and not long afterwards, representatives from the cities and boroughs. The system of negotiation with separate sections of the community, which had hitherto been the practice, was exchanged for general grants made in PARLIAMENT.¹ It became the practice to

¹ The term had been already applied, in 1275, to the Great Council, though it was not until 1295 that the first complete and model parliament was summoned. It was first applied in France, to the general assemblies of the states, about the middle of the 12th century, under Louis VII.—Littre.

send writs to the sheriffs ordering the election of knights, citizens, and burgesses. This admission of the doctrine of the representation of the subjects in the parliamentary assembly was followed by the formation of a separate chamber, consisting of the knights of the shire and the citizens and burgesses, who deliberated apart from the lords; and the right of the commons to originate and, after it had received the assent of the lords, to announce, the grant,¹ was eventually recognised by the king.

1332.

1407.

This right of the commons was not subsequently disputed by the king. Attempts to obtain money from the subjects directly were, indeed, made on many occasions; but with perhaps the single exception of the illegal commissions for the levy of a sixth of goods, issued in 1528, which, resulting in serious disturbances, were subsequently revoked, demands of this sort were always made as for a loan, a gift, a benevolence, an amiable grant, in short, 'with friendlie praier of assistance in the king's necessitie.'²

On the other hand, the question of the right of the king to impose duties upon articles of consumption was only finally settled after the Revolution of 1688, by the declaration, in the Bill of Rights, that 'the levying money for or to the use of the crown, by pretence of prerogative, without grant of parliament for longer time or in other manner than the same shall be granted, is irregular.' Parliament now had, as against the king, the undisputed power of the purse in regard to impositions upon articles of consumption as well as in regard to direct taxes; and 'the commons *taxed*,' in the broadest sense of the term, as we now use it, 'the whole, and built on that eternal rock their power.'

But though the distinction before mentioned between

¹ Stubbs, *Constit. Hist.* iii. 263.

² Holinshed, regarding the collection of a benevolence by Edward IV.

taxes and duties in England had ceased to exist, it may be interesting to note that, long after this, Franklin and other Americans continued to draw a distinction between the terms, and, while not unwilling to allow to the Crown some right, not very clearly defined, to impose in the plantations, as of royal foundation, duties in regulation of trade such as had been formerly imposed by royal warrant, refused point blank to submit to direct taxes granted in and imposed by a parliament in which the colonies were not represented. Subsequently, though, for long, a verbal distinction was maintained between 'duties,' as more particularly applicable to impositions on articles of consumption, and 'taxes,' as the proper term in direct taxation, eventually, the two words 'tax' and 'duty' came to be regarded as convertible terms: we speak of the tax on tobacco and the duty on successions, and have even slipped into the irregularity of a 'duty of income tax.'

THE MODE IN WHICH TAXES ARE GRANTED.

At the present day taxes are granted as follows: On the opening of parliament, in the speech from the throne, her Majesty, addressing the commons, acquaints them that she has directed the estimates of public expenditure to be laid before them. After this, the house, having taken her Majesty's speech into consideration, form, for the purpose of considering the estimates, a committee grounded upon a resolution 'that a supply be granted to her Majesty,' and therefore termed, 'the committee of supply.' The next step is to pass, in this committee, an estimate, followed by a resolution for a vote of a certain sum to meet the estimate; and then to ground upon a resolution 'to consider of ways and means for raising the supply granted to her Majesty,' another committee termed 'the committee of ways and means.'¹ The mode of pro-

Committee
of Supply.

Committee
of Ways
and Means.

¹ Both committees are committees of the whole house, and a standing order of the house requires that all bills that impose directly an imperial charge on the people, shall originate in a committee of the whole house

cedure in this committee is by resolution on motion made and question proposed 'that towards raising the supply granted to her Majesty' such a tax be levied or continued, as the case may be; and the terms of the resolution, if agreed to, are entered on the printed 'Votes and Proceedings of the House of Commons' with a memorandum that the resolution is to be reported on a certain day to the committee, who are to sit again on that day. On the consequent report of the resolution it is twice read and may be amended, refused, postponed, or recommitted. If agreed to, an order is frequently added that a Bill be brought in upon the said resolution, and that the chancellor of the exchequer or secretary to treasury, &c., do prepare and bring it in.

Resolution.

Report.

Bill ordered.

The preamble to a bill of supply differs from the preamble to an ordinary bill; it runs as follows:—

Form of a bill of supply

'MOST GRACIOUS SOVEREIGN,—

'We, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the several duties hereinafter mentioned, and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted, &c.,' following, in terms, the usual form.

The bill follows the usual course of proposals for legislation in the various stages of first and second readings, whereby its principle is affirmed; the examination of its provisions clause by clause in committee of the whole house; the report of the bill to the house; its consideration by the

1st & 2nd readings.

Committee.

Questions of local rates and questions of the diminution or abolition of an existing tax, with the incidental questions involving a negative to the question, or the extent to which diminution shall be carried, may be raised without the formality of a committee.

3rd reading.

house ; and the third reading ; after which the question ‘ that this bill do now pass,’ is put and usually agreed to.

Bill sent to the lords.

The bill is then sent by the hands of the chairman of the committee of ways and means to the house of lords for their assent to its provisions, which are not effectual in law until embodied in an act of parliament. The lords may refuse to adopt this offspring of the commons, but though they may reject, they are precluded, in consequence of resolutions passed in the commons,¹ in the principle of which the lords have acquiesced, from amending or altering a bill of supply in any substantial particular.

Returned to the commons.

When the bill has passed in the lords it does not, as other bills do, remain in the custody of the clerk of the enrolments in that house, but is returned to the house of commons. Carried up to the throne and presented by the Speaker, the bill receives the royal assent before all other bills, in terms which, whatever may be their historical interest, might with advantage be altered to royal thanks, acceptance, and approval in good plain English words: ‘*La reyne remercie ses bons sujets, accepte leur benevolence, et ainsi le veult.*’ The contribution granted by the subjects of their own free will to the sovereign, to defray the expenses of the state, now becomes the law of the land, and is legalised as from the date of the resolution agreed to by the house of commons.

Form of royal assent.

The resolution legalised from its date.

It frequently happens that, when a resolution of the house to grant a tax has been passed, the bill to legalise the grant hangs fire and does not pass into law until some considerable time has elapsed. In such cases it has been the practice of late years as regards the income tax, by means of a circular to direct the attention of bankers and others interested in the payment of dividends, &c., from which the tax is deducted, to the resolution passed by the

¹ July 1671 and July 3, 1678.

house, and invite them to take action upon such resolution. The bankers wisely follow this suggestion; and a short indemnity clause inserted in the Act sanctions an arrangement which has the effect of saving a considerable amount of difficulty and annoyance to all concerned.¹ This practice of taking action upon a resolution of the house is in consonance with that which has long prevailed as regards indirect taxes on articles of consumption; of which it would be easy to multiply instances. It may be sufficient to give, as a notable instance recently quoted in the house, that of the increase of the spirit duty in 1860, when resolutions, passed on February 29 and July 17, were not legally sanctioned by the royal assent to the Act until August 28.

THE FORM OF AN ACT OF PARLIAMENT.

The original record of an act of parliament is preserved in the archives of the house of lords;² and a Queen's Printers' copy is evidence of the act in all courts of law. This Queen's Printers' copy contains—1, the heading to the Act; 2, the title; 3, the date of the royal assent; 4, the preamble (if any) and the enacting clause; and 5, the enactments themselves, which are contained in sections into which the act is divided, with marginal notes to the sections.

The first of these contents of the printed copy, viz. the heading, indicates the session in which the act was passed. This was not always the case. At one time it was considered that the heading to an act indicated the year of the reign of the king in which the act first took effect; and, as—notwithstanding the introduction of the use of bills according to the modern custom, the discontinuance of the practice of making up the statute rolls, and the printing of public acts from the several bills passed—all the acts or chapters passed in a

The heading.

¹ See 43 & 44 Vict. c. 20, s. 51, (3); 48 & 49 Vict. c. 51, s. 24, (3).

² An authenticated vellum print has, since 1840, superseded the ingrossment rolls.

session were still regarded as, in effect, part of a general statute in the ancient form relating back in operation to the first day of the session, in that view, the acts passed in a session, which beginning in one year of the reign of the king was prolonged into another year, were styled as of the first of the two years. This practice prevailed down to the fourteenth year of Henry VIII., since which the heading has been as of the year or years of the king in which was held the session of parliament in which the act passed. At present, in the Queen's Printers' copy of an act, the act is styled as of the year of the Queen in which it passes:—46 Victoria, chapter 10, until by prolongation the session has been continued into another year of the Queen; when this has happened, all the acts of the session are rightly styled as of both the years:—46 & 47 Victoria, chapter 10.

The title.

With regard to the titles to acts, which were not usual, as a rule, before the eleventh year of Henry VII., it should be borne in mind that the title to an act does not form part of the act.

The date of
the royal
assent.

The doctrine that 'every act in which the commencement thereof is not directed to be from a specific time commences from the first day of the session in which the act is passed' was, on the ground that it was liable to produce great and manifest injustice, annulled, in effect, by the legislature in 1793, when the present system was introduced, under which the clerk of the parliaments is required to endorse on every act that passes, immediately after the title of the act, the date when the same shall have passed and received the royal assent. This endorsement is to be taken to be part of the act, and to be the date of its commencement, where no other commencement is in the act provided.¹

The
preamble.

The preamble to an act is formed from the preamble to the bill with any amendments which may be necessary. On

¹ 33 Geo. III. c. 13.

consideration of the bill in committee, the preamble is postponed, and when the clauses and the schedules, if any, have been settled and agreed to, is considered, amended, if necessary, and passed. It does not form part of the act; and of late years the custom of prefixing preambles to bills has to a great extent fallen into disuse.

The division of an act into sections is now a matter of statutory regulation under lord Romilly's act of 1850,¹ which requires that all acts shall be divided into sections, if there be more enactments than one, and, by a provision that 'the sections shall be deemed to be substantive enactments without any introductory words,' has rendered unnecessary the 'and be it enacted,' prefixed to sections in the previous legislation. The sections.

With regard to the marginal notes to sections it may be superfluous, after the considerable alterations in notes to sections made by the editors of the new edition of the Statutes Revised, to observe that they do not form part of the act. They are frequently in the present day used in an 'Arrangement of Clauses,' prefixed to bills for the same purpose that a breviat or brief used formerly to be filed in connection with bills, viz. as an epitome of the proposed legislation. The marginal notes.

IMPROVEMENTS IN MODERN LEGISLATION.

This useful aid to those who are desirous to make themselves acquainted with the contents of a bill is not the sole improvement to be observed on a comparison of the modern with the antecedent practice in relation to bills; their form is now studied more carefully than heretofore, and the difference to be noted between the new and the old consists mainly in the following particulars:—

1. The absence, as a rule, of recitals, which, speaking

¹ 13 & 14 Vict. c. 21, s. 2.

generally, are unnecessary, while they are liable to give rise to questions and to be misleading ;

2. The division of the act into parts, where it deals with several distinct subjects, or the subject divides itself easily into different branches ;

3. The short title to the act with the year of Our Lord in which it passes, given for convenience in references to the act ;

4. The interpretation or definition clause, as containing not only definitions of terms necessary to a correct understanding of the enactments, but also abbreviations of expressions, with a view to avoid the necessity of repeating them at length throughout the act ;

5. The curtailment of sentences, for which purpose the sections are frequently divided into sub-sections ;

6. The enactment of penalties for any contravention of the regulations of the act, in a sentence subsidiary to the regulations, in lieu of the full penalty clause of former times. This is copied from the French : *toute contravention aux dispositions de cet article emportera une amende de, &c.* ;

7. The more frequent use of schedules, more particularly to contain any regulations which may be altered by some constituted authority ;

8. The absence, as before noted, of enacting words for every section ; and

9. The omission of the usual section to provide that ‘ the act may be amended or repealed in the same session of parliament,’ as, also, no longer necessary since lord Romilly’s act.¹

TAXING ACTS.

These points of difference between modern acts of parliament and those of half a century ago are to be observed in taxing, as well as in other, acts ; and indeed, the single peculiarity in the form of a taxing act consists in the recital, in the preamble to the act, of ‘ the free and voluntary reso-

¹ 13 & 14 Vict. c. 21, s. 1.

lution of the commons to give and grant the tax ;' in other respects fiscal resembles ordinary legislation. Taxing acts have, however, this speciality: that, while they deal with subjects of no common intricacy, and are liable, in a remarkable degree, to those perils in the birth of acts which arise from alterations in the bill, made while it is in committee, and not subsequently submitted to the framers of the measure for revision, no other kind of legislation touches, personally, so great a number of individuals, or touches them in so tender a part; while experience proves that the attempt to evade the provisions of a taxing act has in it some peculiar charm for Englishmen. Hence, questions have arisen, arise, and will arise on fiscal points, notwithstanding the greatest care to prevent them.

Looking back at the history of the legislation in past times on the subject of taxes, it will be found that some taxing acts have been models of able draughtsmanship; the framer of the old land tax act, which used to be passed annually, has his vates sacer in the poet Gay; ¹ the General Stamp Act of 1815 has always been admitted to be a model piece of legislation; other acts have proved to be particularly well suited to meet the object for which they have been passed; and if, in some, enactments have been found not altogether free from difficulties arising from obscure expression, it may be confidently affirmed that, as a rule, acts of this description have not presented that looseness in expression which has given rise to the recognised proverb that 'through an act of parliament you may drive a coach and four.' In modern times great care has been taken in the preparation of fiscal legislation; but, could absolute perfection in expression be attained, were a taxing act to be created in every respect a model of exact-

¹ 'And shall no laurel deck that famous head,
In which the senate's annual law is bred?
Great Lowndes's praise should swell the trump of Fame,'
&c. &c.

ness and lucidity in its language, it, probably, would still fail to present, in every part, a front so impregnable to attack as to deter from the attempt all those who are touched, by the act, in the breeches pocket, to many of whom, if we may judge by experience, it is a pleasure to endeavour to find a weak point in it at any risk.

CONSTRUCTION TO BE PUT UPON TAXING ACTS.

In short, questions relating to the incidence of taxation must continue to arise, and, therefore, nothing is more important to the department having the administration of taxes than to have before them, as a guide, a clear rule as to the construction to be put upon the text of the law to be administered. Such a rule has at last been laid down by two judges of the highest authority, in the ultimate court of appeal in the House of Lords, in cases where the question was clearly raised, as follows:—

General
rule.

‘As I understand the principle of all fiscal legislation,’ said earl Cairns in *Partington v. The Attorney-General*,¹ ‘it is this: If the person sought to be taxed comes within the letter of the law, he must be taxed, however great the hardship may appear to the judicial mind to be. On the other hand, if the Crown, seeking to recover the tax, cannot bring the subject within the letter of the law, the subject is free, however apparently within the spirit of the law the case might otherwise appear to be. In other words, *if there be admissible in any statute what is called an equitable construction, certainly such a construction is not admissible in a taxing statute, where you can simply adhere to the words of the statute.*’

Again:—‘No tax can be imposed on the subject,’ said lord Blackburn in *Coltress Iron Company v. Black*,² ‘without words in an act of parliament clearly showing an intention to lay a burden on him. But when an intention is suffi-

¹ Law Rep. 4 E. & I. App. H. L. 122.

² Law Rep. 6 App. Cas. 330.

ciently shown, it is, I think, vain to speculate on what would be the fairest and most equitable mode of levying that tax. The object of those framing a taxing act is to grant to her Majesty a revenue; no doubt they would prefer, if it were possible, to raise that revenue equally from all, and, as that cannot be done, to raise it from those on whom the tax falls with as little trouble and annoyance and as equally as can be contrived; and when any enactments for the purpose can bear two interpretations, it is reasonable to put that construction on them which will produce these effects. But the object is to grant a revenue at all events, even though a possible nearer approximation to equality may be sacrificed in order more easily and certainly to raise that revenue, and I think *the only safe rule is to look at the words of the enactments and see what is the intention expressed by those words.*

The well-established rule of construction that enactments 'in pari materia,' that is to say, relating to the same subject, are to be taken together as forming one code of law, is signally applicable to taxing enactments. On the imposition of a new tax, it seldom happens that the original provisions for securing it prove to be complete in every particular; in most cases they are found to require some amendment or have to be strengthened by subsequent legislation. On the alteration of a tax in the amount of the duty or duties, the change is effected by imposing the new duty or duties in lieu of, and by relation to the law applicable to, the duty or duties previously existing. Two taxes, viz., the income tax and the duty on tea, are granted annually. In short, the fiscal laws of the kingdom must necessarily occupy a more or less extended position on the statute book, in consequence of their creation from time to time as circumstances may require. These laws the judges invariably regard in combination as a whole, taking the various enactments relating to this or that tax as forming a single code applicable

The
revenue
code.

to the subject, without reference to the existence of any special enactment to connect the new with the old provisions. The practice that formerly prevailed of inserting in taxing acts a provision declaratory, in effect, of this rule of law, was the result of abundant caution, and from a desire to avoid the possibility of any questions. It is now only occasionally adopted, and is allowed, as a rule, to be unnecessary.

The privilege of the Crown.

The Crown is not within the scope of a taxing act, and the occupation of buildings for purposes required and created by the government of the country is within the privilege of the Crown. ‘Roy n’est lie per ascun statute, si il ne soit expressement nosme’ :—‘The Crown is not bound by any act of parliament, except by express enactment.’ How then, it will be asked, can any question arise in relation to the provisions of a taxing act, the object of which is to grant a revenue to the Crown for the public expenses? In the present day, when the administration of taxes is in the hands of a government department, no question of the kind could arise; but in former times, when, under a special power which Pitt had persuaded the house of commons to concede to the government, the post-horse tax was let out to farm, an attempt was made to exact the tax in the case of post-horses used for business relating to the public concerns of the kingdom. This attempt failed, the judges deciding in *Rex v. Cook*,¹ that post-horses so used were not chargeable to the tax. The case was decided on the ground that the King in his royal character is not included in any act imposing a duty or tax on the subjects, and was followed by other cases in which it was decided, on the same ground, that buildings occupied by the Post Office,² the Horse Guards,³ or the Admiralty,⁴ that is to say, by servants of the Crown, whose occupation is, of course, that of the Crown itself, were exempt from

¹ 3 T.R. 519.

² *Smith v. Birmingham*, 7 Ell. & Bl. 483.

³ *Lord Amherst v. Lord Somers*, 2 T.R. 372.

⁴ *The Queen v. Stewart*, 8 Ell. & Bl. 360.

poor's rate under the statute of Elizabeth. In these cases, also, no question could arise, in the present day, under a taxing act.

The decisions before mentioned were followed by others in which it was decided that buildings occupied by the police,¹ and county buildings occupied for the assizes,² or as a county court,³ or for a jail,⁴ were exempt from poor's rate; and by others in which a much wider principle was laid down than that laid down in *Rex v. Cook*, viz., that the exemption applied to property whenever occupied 'for public purposes.' At last the Court of Queen's Bench, in the case of the *Tyne Improvement Commissioners v. Chirton*,⁵ recurred to that which is the only true principle, namely, that the only ground of exemption is that furnished by the rule that the sovereign is not bound by the statute of Elizabeth; and the House of Lords on the same ground overruled, in the case of the *Mersey Docks v. Cameron*,⁶ the public purpose cases, except so far as the public purposes were such as are required and created by the government of the country, and are therefore to be deemed part of the use and service of the Crown.

Nothing was said in the opinion in the case to weaken the authority of the cases before mentioned relating to buildings occupied by the police, or county buildings occupied for the assizes, county courts or jails; and, subsequently, those relating to the actual occupiers of police stations and assize courts were, in *Coomber v. The Justices of Berks*,⁷ confirmed, on the ground that the occupation is within the privilege of the Crown, and were decided to be decisions of equal authority in a question as to exemption from income tax, lord Bramwell giving judgment on this ground, 'this is my ratio decidendi.'

¹ *Justices of Lancashire v. Stretford*, 3 Ell. Bl. & Ell. 225.

² *Hodgson v. Local Board of Carlisle*, 8 Ell. & Bl. 116.

³ *The Queen v. Manchester*, 3 Ell. & Bl. 336.

⁴ *The Queen v. Shepperd*, 1 Q.B. 170.

⁵ 1 Ell. & Ell. 516.

⁶ 11 H.L.C. 443.

⁷ Law Rep. 9 App. Cas. 61.

Taxes not
annulled
by local
legislation.

Lastly, although the well-known distinction between public general acts and local and personal acts requires no notice, it may be convenient to have at hand a reference to a case in which the question of the scope and operation of local and personal legislation when considered in reference to taxing acts was raised and led to a clear exposition, in the ultimate court of appeal, of the principle of construction applicable to such cases. The rule would seem to be that where a tax has been granted to defray the public expenses, the public are not to be deprived of that statutory property, to benefit local boards or private individuals, by anything short of a direct enactment to that effect in a local or personal action, other words, taxing acts are not annulled by general words in any subsequent local or personal act. 'It would be a very strange thing indeed, and wholly inconsistent with the principles which are well established as to the construction of acts of parliament if it were held that taxes could be thus taken away,' said the earl of Selborne, L.C., in the *Mersey Docks and Harbour Board v. Lucas*.¹ An enactment to the effect that revenue shall be applied to certain purposes and no others is directory only, and means that, after all charges imposed by law or the revenue have been discharged, the surplus or free revenue, which otherwise might have been disposed of at the pleasure of the recipients, shall be applied to these purposes. The opinion of the judges to this effect,² delivered by lord Blackburn in advising the House of Lords in *Mersey Docks v. Cameron*,³ and *Jones v. Mersey Docks*,⁴ may be taken to have been approved by the House. Therefore, where a corporation, the creature of an act of parliament, are proprietors of docks in respect of which they receive a revenue

¹ Law Rep. 8 App. Cas. 891.

² In conformity with the decision in the *Tyne Improvement Commissioners v. Chirton*, quoted on the preceding page.

³ 11 H.L.C. 443-80.

⁴ *Ibid.*

from the same sources from which a private dock company would receive them, and possessors of property arising from customs and harbour dues which might belong to a private person, they must, although ordered to apply any surplus revenue to the formation of a sinking fund to extinguish debt, pay income tax on such surplus as 'profits of the concern' under the Income Tax Act. The decision in the case of the *Glasgow Corporation Waterworks v. The Inland Revenue*,¹ is not an authority to the contrary: grounded upon the construction to be put upon the Glasgow Waterworks Acts, which imposed a compulsory rate upon the inhabitants of Glasgow, appropriated for the purpose of doing various things, it decided that the moneys paid for the rate were not profits of waterworks within the meaning of the Income Tax Act; in short, there was no 'profit' in that case.²

SOMERSET HOUSE: August 1885.

¹ 12 Scot. Law Rep. 466.

² See the observations of lord Blackburn in the *Mersey Docks and Harbour Board v. Lucas*, Law Rep. 8 App. Cas. 911, and the remarks of Justices Day and Smith in giving judgment in the *Paddington Burial Board v. The Commissioners of Inland Revenue*, Law Rep. 13 Q.B.D. 9.

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ABBREVIATIONS USED IN CITATION OF REPORTS.

B. & S. . . .	Best and Smith's Reports, Queen's Bench and Exchequer Chamber, 1861-6.
Bar. & Ald. . . .	Barnewall & Alderson's Reports, King's Bench, 1817-1822.
Beav. . . .	Beavan's Reports, Chancery, the Rolls Court, 1838-66.
Bro. & Bing. . . .	Broderip & Bingham's Reports, Common Pleas, 1819-22.
C.B. . . .	Common Bench Reports (Common Pleas), Scott's, 1845-56. New Series, 1856-65.
Camp. . . .	Campbell's Reports, Nisi Prius in King's Bench and Common Pleas, 1807-16.
De Gex, J. & S. . . .	De Gex, Jones and Smith's Reports, Chancery Appeal, 1863-5.
De Gex & S. . . .	De Gex & Smale's Reports, Chancery, 1846-52.
Dr. & Sm. . . .	Drewry & Smale's Reports, Chancery, 1859-65.
Dru. & War. . . .	Drury & Warren's Reports, Chancery, 1841-3.
East	East's Reports, King's Bench, 1800-12.
Ell. & Bl. . . .	Ellis & Blackburn's Reports, Queen's Bench, 1852-8.
Ell., Bl. & Ell. . . .	Ellis, Blackburn, & Ellis' Reports, Queen's Bench, 1858.
Ell. & Ell. . . .	Ellis & Ellis' Reports, Queen's Bench, 1858-60.
H.L.C. . . .	House of Lords' Cases, New Series, 1847-66.
Hurl. & C. . . .	Hurlstone & Coltman, Exchequer Reports, 1862-6.
Hurl. & N. . . .	Hurlstone & Norman, Exchequer Reports, 1866-62.
John. & H. . . .	Johnson & Hemming's Reports, Chancery. V.C. Wood, 1859-62.
Kay & J. . . .	Kay & Johnson's Reports, Chancery, 1854-8.
L.J.R. . . .	Law Journal Reports, commencing 1823.
Law Rep. Eq. . . .	Equity cases, Master of the Rolls and Vice-Chancellors, 1865-75.

Law Rep. Ex. . . .	The Law Reports, Court of Exchequer, 1865-75.
----- Ch. D. ¹ . . .	----- Chancery Division of the High Court of Justice, 1876-85.
----- Ex. D. . . .	----- Exchequer Division of the High Court, 1876-81.
----- Q.B.D. . . .	----- Queen's Bench Division, including the old Common Pleas and Exchequer Divisions, 1881-5.
----- App. Cas. . . .	----- Appeal Cases, 1876-85.
E. & I. App. H. L. . . .	English and Irish Appeal cases, House of Lords, 1866-75.
Mad.	Maddock's Reports, Chancery, 1815-22.
Mee. & W.	Meeson & Welsby's Exchequer Reports, 1836-47.
Maule & S.	Maule & Selwyn's Reports, King's Bench, 1813-18.
Price	Price's Reports, Exchequer, 1814-24.
Q.B.	Queen's Bench Reports, Adolphus & Ellis, N.S. 1841-52.
Sim.	Simon's Reports, Chancery, 1826-52.
T.R.	Term Reports, King's Bench, 1785-1800.
Taunt.	Taunton's Reports, Common Pleas, 1807-19.
Tax Cas.	Reports of Tax Cases for the Inland Revenue Commissioners.
W.R.	Weekly Reporter.

¹ By the 36 & 37 Vict., c. 66 (1873), which created the 'Supreme Court of Judicature in England,' the Supreme Court was divided into a court of original, and a court of appellate jurisdiction, and the former, into five divisions:—the Chancery, Queen's Bench, Common Pleas, Exchequer, and Probate Divorce and Admiralty, Divisions—with power to her Majesty in council to alter the divisions. Since 1881 the divisions have been three, viz., the Chancery, Queen's Bench, and Probate Divisions. In the Law Reports—the mode of citation of the volumes in the three series of the Reports commencing January 1, 1876, is as follows: In the first series, 1 Ch.D.; in the second series, 1 Q.B.D., 1 Ex.D., 1 C.P.D., and 1 P.D.; in the third series, 1 App. Cas. The mode of citation of the volumes in the three series of the Reports commencing January 1, 1881, is as follows: In the first series, 16 Ch.D.; in the second series, 6 Q.B.D., and 6 P.D.; in the third series, 6 App. Cas.

THE ACTS RELATING TO THE INCOME TAX.

THE INCOME TAX ACT, 1842.

5 & 6 VICTORIA, CAP. 35.¹

An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April, 1845. [22nd June, 1842.]

1. This section, which contained the schedules of charge, is rep., Stat. Law Rev. Act, 1874 (No. 2). The schedules of charge at present in force are in the Act of 1853.

¹ This, the principal Act relating to the income tax, is termed in the Taxes Management Act, 1880, 43 & 44 Vict. c. 19, 'The Income Tax Act, 1842.'

Any part of this Act which relates to the ascertaining of the value of lands, tenements, and hereditaments with respect to the value of which the valuation list is made conclusive is rep., 32 & 33 Vict. c. 67, s. 77, so far as relates to the metropolis as defined by that Act.

So much of this Act and the Acts amending the same as authorises the payment to any person employed in either house of parliament or in the public departments, courts, and offices mentioned in sections 28, 80, and 84 of this Act, of any remuneration for acting as assessor or collector of any income tax assessable by the commissioners acting under those sections, or for acting as clerk to such commissioners, is rep., 35 & 36 Vict. c. 82.

The income tax is a charge which the legislature has fixed on the person himself, and, therefore, in the case of a gift by will of a rentcharge 'clear of

B

54

The duties
to be
assessed
and raised
under the
regulations
of the
Taxes
Management
Act,
1880.

2, relating to duties on fractional parts, is rep., Stat. Law Rev. Act, 1874 (No. 2), and see the Act of 1853, s. 3.

3.¹ The said duties hereby granted arising in England and Ireland shall be assessed, raised, levied, and collected under the regulations of the Taxes Management Act, 1880, and the said duties arising in Scotland shall be assessed, raised, levied, and collected under the regulations of the said Taxes Management Act, 1880. And all the powers, authorities, methods, rules, directions, penalties, clauses, matters, and things now in force contained in or enacted by the said Taxes Management Act, 1880 shall be severally and respectively duly observed, applied, practised, and put in execution throughout the respective parts of the United Kingdom for raising, levying, collecting, receiving, accounting for, and securing of the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same powers, authorities, methods, rules, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said

legacy duty and every other deduction whatever; it was held that the rent-charge was not to be taken clear of property or income tax. *Lethbridge v. Thurlow*, 15 Beav. 334. So also in *Wall v. Wall*, 15 Sim. 513, where a testator gave to his wife an annuity or clear yearly rentcharge of 1,800*l.*, 'clear of all taxes and deductions,' it had been held that the annuitant was subject to property tax. These cases were followed in *Sadler v. Rickards*, 4 Kay & J. 302. Where, however, a testator explains that he understands 'deduction' to extend to income tax, the deduction will be allowed. *Turner v. Mullineux*, 1 John. & H. 334. All the cases come back to this:—what was the intention of the testator? *Abadam v. Abadam*, 33 Beav. 475. And now see *Bannerman v. Young*, Law Rep. 21 Ch.D. 105, following *Lovatt v. Leeds (Duchess)*, 2 Dr. & Sm. 62, see post, p. 117.

¹ In this section reference is made to the following Acts:—43 Geo. 3, c. 99 (England); 43 Geo. 3, c. 150 (Scotland); 48 Geo. 3, c. 141, and 50 Geo. 3, c. 105. These Acts are repealed by the Taxes Management Act, 1880, third schedule; by s. 7 of which Act a reference to the Taxes Management Act, 1880, is to be deemed to be substituted in this Act for a reference to any of the Acts repealed. The terms of the section have been altered accordingly.

duties hereby granted, and respectively applied to such parts of the United Kingdom as aforesaid; and all and every the regulations of the said Act (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this Act, and to the duties hereby granted, in like manner as if the same had been enacted therein.

4.¹ And whereas it is expedient to appoint commissioners for the general purposes of this Act from and amongst the persons appointed commissioners for the execution of an Act passed in the thirty-eighth year of the reign of King George the Third, intituled ‘An Act for granting an aid to his Majesty by a land tax, to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight,’ or from and amongst the persons appointed commissioners for the execution of the said Act by any subsequent act of parliament passed or to be passed, to act in the execution of this Act, so far as relates to the powers hereby vested in such commissioners; be it enacted, That—

The several persons appointed or to be appointed commissioners for putting in execution the said Land-Tax Act² in the respective parts of Great Britain therein mentioned, being respectively qualified to act as commissioners in the execution of the said Land-Tax Act,³ shall meet within the

38 Geo. 3. c. 5.

Commissioners of land tax at district meetings to appoint commissioners for

¹ Sections 4–35 have reference chiefly to commissioners under the Act.

² The commissioners of land tax are appointed by acts of parliament passed from time to time for the purpose, and usually known as the ‘name’ Acts, to which the following is a reference:—

7 & 8 Geo. 4, c. 75; 9 Geo. 4, c. 38; 2 & 3 Will. 4, c. 127; 3 & 4 Will. 4, c. 95; 6 & 7 Will. 4, c. 80; 1 & 2 Vict. c. 57; 7 & 8 Vict. c. 79; 11 & 12 Vict. c. 62; 16 & 17 Vict. c. 111; 20 & 21 Vict. c. 46; 26 & 27 Vict. c. 101; 29 & 30 Vict. c. 59; 30 & 31 Vict. c. 51; 32 & 33 Vict. c. 64; 37 & 38 Vict. c. 18; 42 & 43 Vict. c. 52; 44 & 45 Vict. c. 16. The additional land tax commissioners are now appointed by reference to a schedule of names signed by and deposited with the Clerk of the House of Commons, in lieu of inserting the names in the Act itself.

All persons who shall act as justices of the peace for any county, shire, riding, division, or district within England and Wales, being duly qualified to act as commissioners for the land tax, are declared to be commissioners within their respective counties, shires, ridings, divisions, and districts for putting into execution the Land-Tax Acts. See 7 & 8 Geo. 4, c. 75, s. 1.

³ As to the qualification for commissioners of land tax see 38 Geo. 3,

the general
purposes of
this Act,
&c

county, riding, shire, or stewardry, or within each hundred, rape, lathe, or wapentake of the county, riding, shire, or stewardry for which they are or shall be respectively appointed commissioners of the said Land-Tax Act, or within such other division of the said county, riding, shire, or stewardry as the commissioners of inland revenue shall direct, and also within each city, borough, cinque port, liberty, franchise, town, and place for which separate commissioners have been appointed with exclusive jurisdiction for putting in execution the said Land-Tax Act within the same, which meetings shall be convened from time to time by the commissioners of inland revenue when and as they shall deem necessary, by notice inserted in the 'London Gazette' and 'Edinburgh Gazette' for England and Scotland respectively, and shall be held at such time and place as shall be appointed by such notice;

And at every such meeting the said commissioners of the Land-Tax Act, or the major part of them then present, shall choose and set down in writing the names of such of the commissioners appointed as aforesaid who shall respectively be qualified as hereinafter is required,¹ and who shall be fit and proper to act as commissioners for the general purposes of this Act in such county, riding, shire, or stewardry aforesaid, and in each and every district within each respective hundred, rape, lathe, wapentake, or other division aforesaid, and within each city, borough, cinque port, liberty, franchise, town, and place aforesaid, observing always in the execution of this Act the same limits which shall have been or may be settled for the districts under the Acts relating to the duties of assessed taxes;² and the names of such persons who shall

c. 5, s. 91, *et seq.* and 38 Geo. 3, c. 48. Except in particular cases, the necessary qualification for a commissioner for a county is the possession of an estate of the clear value of 100*l.* per annum, or heirship apparent to a person possessed of an estate of the value of 300*l.* per annum: one moiety of the estate, in either case, to be situate in the county. For a city or borough the qualification is less in amount, viz. 40*l.* per annum clear in land or houses, or personal estate to the amount of 1,000*l.*

¹ See ss. 10, 11, 12, 13, 14, of this Act.

² As to the powers of the commissioners of inland revenue to transfer the

be so chosen shall be set down in the order in which the major part of the commissioners then present shall judge fit they should respectively be appointed commissioners in their respective districts; and any seven,¹ or any less number than seven, not being in any case less than three, of the persons so set down, and in the order in which they shall be so set down in such list, shall be commissioners for the general purposes of this Act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this Act, and of the said duties, as such commissioners for general purposes;

And any seven,¹ or any less number than seven, not being in any case less than three, of the persons so set down next in order in the list of names before mentioned, shall be commissioners to supply vacancies as the same may arise in the manner hereinafter² mentioned:

Provided always, that if at any such meeting as aforesaid the commissioners shall not find amongst the commissioners appointed for executing the said Land-Tax Act, and set down in manner aforesaid, the names of seven persons to act and seven others to supply vacancies in each such district, it shall be lawful for them to appoint any persons residing within such district who shall respectively be qualified as hereinafter is required, and who in their judgment shall be fit and proper, to be commissioners for the general purposes of this Act, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as commissioners in the execution of the said Land-Tax Act:

In default of land-tax commissioners, other fit persons may be appointed who reside in the district;

jurisdiction over detached parishes and places to the commissioners appointed for the adjoining county, &c., see 5 & 6 Vict. c. 37, ss. 3-5, post, p. 192.

¹ 'The board of inland revenue may, if they think fit, authorise the increase of the number of persons to be chosen commissioners for general purposes for any division, and of persons to supply vacancies amongst such commissioners to any number not exceeding fourteen respectively.' *Taxes Management Act, 1880, s. 28.*

² See s. 7. These commissioners may be chosen for additional commissioners, see s. 16.

or in an
adjoining
district.

Provided also, that if at such meeting the commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting as commissioners for executing the said Land-Tax Act in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewardry, city, town, or place, in order that there shall be no failure in the execution of this Act;

And the names of such respective persons who shall have been so chosen as aforesaid shall be transmitted to the chief office of inland revenue in England and Scotland respectively in the order in which they shall have been set down in such lists:

Where
seven
persons are
chosen, no
others shall
act.

Provided always, that where seven¹ persons, qualified as hereinafter is required, shall be chosen to act as commissioners for any district as aforesaid, no other person shall interfere as a commissioner in the execution of this Act so long as such seven persons shall continue to act, except in the cases hereinafter mentioned.

Within
certain
cities and
towns other
commis-
sioners
shall be
chosen to
act with
those
chosen by
the land-
tax com-
missioners.
London.

5. And be it enacted, That within and for each of the cities and towns hereinafter mentioned (videlicet), London, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn and Great Yarmouth, it shall be lawful for the persons hereinafter mentioned to choose commissioners, and persons to supply their vacancies, to act together with the persons to be chosen or appointed as before directed;

And that in and for the city of London two commissioners, and two to supply their vacancies, shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council; two other commissioners, and two to supply their vacancies, by the governor and directors of the Bank of England; one other commissioner, and one other to supply his vacancy, by each of the companies hereinafter

¹ See note 1, p. 5.

mentioned (*videlicet*), the governor and directors of the Royal Exchange Assurance Company, the directors for conducting and managing the affairs of the East and West India Dock Company, and the directors for conducting and managing the London Dock Company and the Saint Katherine Dock Company, respectively, for the time being ;

And that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons to be commissioners, and eight persons to supply their vacancies, not more than four of the said eight commissioners, and not more than four of the said eight persons to supply their vacancies, to be chosen from out of the said magistrates and justices, and the remaining four commissioners, and four persons to supply their vacancies, to be chosen from the inhabitants of the said city ;

And in and for each of the other cities and towns before mentioned it shall be lawful for the magistrates and justices of the peace acting in and for the said cities and towns respectively, together with the justices of the peace acting in and for the county, riding, or division wherein the same respectively are situate, to choose eight persons to be commissioners, and eight persons to supply their vacancies, as herein is mentioned ;

And the persons so to be chosen by the land-tax commissioners as aforesaid, together with the other persons respectively to be chosen as herein is particularly directed, shall be commissioners for the purposes of this Act, and to supply their vacancies, as the same may arise, within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district with such cities and towns respectively towards the aid by a land tax ;

And the names of all persons so chosen as last aforesaid shall be returned to the commissioners of inland revenue.

6. Provided always, and be it enacted, That in case there shall not be a sufficient number of commissioners chosen or appointed for general purposes as aforesaid, or to supply

Where
sufficient
commis-
sioners are
not chosen

for cities and towns, persons qualified to act for the county may be chosen.

vacancies, capable of acting according to the qualification required by this Act for any city, borough, town, or place, then and in every such case any person qualified to act for the county at large, or riding, shire, or stewardry, in which or adjoining which such city, borough, town, or place shall be situate, may be chosen to act as a commissioner for such city, borough, town, or place :

Persons duly qualified may be chosen in certain cases, although not appointed commissioners of land tax.

Provided also, that any person residing in any county, riding, division, shire, stewardry, city, town, or place where a commissioner shall be wanting, and qualified as herein-after mentioned, who shall be willing to act as a commissioner for general purposes as aforesaid, in any district where a commissioner shall be wanting, may be chosen in manner aforesaid to be such commissioner, although such person shall not have been appointed to act in the execution of the said Land-Tax Act ; anything hereinbefore contained to the contrary notwithstanding.

Supply of vacancies among commissioners for general purposes.

7. And be it enacted, That when any commissioner for general purposes shall die, or decline to act, or having begun to act shall decline to act any further therein, the remaining commissioners shall choose one or more of the persons on the list to supply vacancies, who shall be appointed in the place of the commissioner so refusing or declining to act, or dying, provided the person so to be appointed to supply such vacancy shall have been chosen in the same manner as the person so refusing or declining to act, or dying ; and the several commissioners of land tax shall at such their meetings, convened in manner aforesaid, and the several persons authorised to appoint commissioners for the several cities and towns aforesaid shall, on notice thereof from the clerk to the acting commissioners for the same cities and towns respectively, as often as occasion shall require, select and add new names to the persons before chosen to supply vacancies, who shall respectively be commissioners for general purposes, as and when such vacancies shall happen : Provided always, that if the list for supplying vacancies to be made and renewed as aforesaid shall at any time be defective so that the due number of commissioners cannot be

supplied therefrom, the same shall be filled up and renewed from time to time by the acting commissioners for general purposes in the district where such failure shall have happened.

8. And be it enacted, That if in any district there shall be a neglect in appointing commissioners for general purposes as hereby is directed,¹ or the commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the commissioners appointed to execute the said Land-Tax Act, being respectively qualified as directed by this Act, and they and every of them, not in any case exceeding the number of seven, on notice of such neglect and want of appointment, given to their clerk, by any inspector or surveyor of taxes duly authorised to give such notice by the commissioners of inland revenue, shall and they are herewith strictly enjoined and required to take upon themselves forthwith the execution of this Act, and to do and execute all matters and things which commissioners chosen in pursuance of this Act are required and empowered to do; and if in any district there shall be a want of such last-mentioned commissioners, the commissioners of any adjoining district in the same county, riding, or division, shire or stewartry, being respectively qualified as directed by this Act, shall, on like notice as aforesaid, execute this Act as such commissioners, by themselves, or in concurrence with any persons willing to act as commissioners of the district where this Act shall require to be executed;

And if the persons aforesaid to whom such notice shall have been given shall not take upon themselves the execution of this Act within ten days next after such notice given, or shall not proceed therein with due diligence, then and in every such case it shall be lawful for the commissioners for special purposes, to be appointed under the authority of this Act,* to execute this Act in such district in all matters and things hereby directed to be done by commissioners for general purposes:

Land-tax commissioners to execute this Act in default of appointing other commissioners, or on neglect of commissioners appointed under this Act;

and commissioners for special purposes on neglect of land-tax commissioners.

* S. 23.

¹ See ss. 4, 6, and 17.

Provided always, that where commissioners willing to act in each district shall not be returned to the chief office of inland revenue in England and Scotland respectively as aforesaid, then and in such case it shall be lawful for the said commissioners of inland revenue to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this Act shall devolve in pursuance of the directions of this Act before mentioned.

Commissioners may appoint a clerk and assistant.¹

9. And be it enacted, That the commissioners to be appointed for general purposes in manner aforesaid shall appoint a clerk, and if necessary an assistant clerk, for the duties to be assessed by them in each district, who shall execute their office according to the regulations of this Act and the Acts herein respectively mentioned or referred to; and every such clerk and assistant shall act as such as well in all matters and things to be done by, under, and before the respective commissioners for general purposes, as by, under, and before the respective additional commissioners hereinafter mentioned * in the respective districts;

* S. 16.

Provided that no more than one clerk's assistant shall be appointed for any district without the approbation of the commissioners of inland revenue, on a statement made to them by the commissioners for general purposes of the necessity thereof in consideration of the extent or population of the district;

Penalty on clerk or assistant for misconduct.

* S. 38.

And if any clerk or clerk's assistant appointed under the authority of this Act who shall have taken the oath hereinafter required * shall wilfully obstruct or delay the execution of this Act, or shall negligently conduct or wilfully misconduct himself in the execution of this Act, he shall forfeit the sum of one hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this Act, or any other Act for granting duties under the management of the commissioners of inland revenue.

10. And be it enacted, That no person herein required to

¹ See also the Taxes Management Act, 1880, s. 41.

be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in the execution of this Act for any district or division of any county at large within England (the county of Monmouth and the dominion of Wales excepted),¹ or of any of the ridings of the county of York, or of the county or divisions of Lincoln, or in or of any of the several cities and towns of London, Westminster, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth, unless such person be seised or possessed of lands, tenements, or hereditaments in Great Britain of the value of two hundred pounds per annum or more, of his own estate, being freehold or copyhold, or leasehold for a term whereof not less than seven years are unexpired, over and above all ground rents, incumbrances, and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate or an interest therein producing an annual income of two hundred pounds, or of lands, tenements, hereditaments, and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seised or possessed of a like estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for such county at large, riding, division, or city.

Qualification of commissioners for general purposes for districts or divisions of counties and for certain cities and towns in England.

11. And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act in any district or division of the county of Monmouth, or of any county in Wales, or for any city, borough, cinque port, liberty, franchise, town, or place in England or Wales

Qualification for the county of Monmouth, the counties in Wales, and for the cities, towns, or

¹ As to the county of Monmouth and counties in Wales, see s. 11.

places not
before men-
tioned.

(other than the cities and towns hereinbefore mentioned), unless such person be seised or possessed of an estate of the like nature and of four-fifths of the value required for the estate of a commissioner acting for a district or division of a county at large in England as aforesaid, or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, franchise, town, or place.

Qualifica-
tion for
shires or
stewartries
in Scot-
land.

12. And be it enacted, That no person hereby required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act for any shire or stewartry in Scotland, unless such person be enfeofft in superiority or property, or possessed as proprietor or life-renter, of lands in Scotland to the extent of one hundred and fifty pounds scots per annum valued rent, or unless such person be possessed of personal estate of the value of five thousand pounds, or of personal estate, or an interest therein, producing an annual income of two hundred pounds sterling, or be enfeofft or possessed as aforesaid of land and personal estate, or an interest therein, being together of the annual value of two hundred pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be enfeofft or possessed of a like estate of twice the value required as the qualification of a commissioner, in right of his own estate, for such shire or stewartry.

Qualifica-
tion for
cities or
boroughs in
Scotland.

13. And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act for any city or borough in Scotland unless such person be enfeofft or possessed of an estate of the like nature and of three-fifths of the value required for the estate of a commissioner acting for any shire or stewartry in Scotland, or

unless such person be the eldest son of some person enfeoffed or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same city or borough.

14. Provided always, and be it enacted, That no estate consisting of lands or tenements, as the qualification of a commissioner, shall be required to be situate in the county, riding, division, shire, or stewartry for which any person shall be a commissioner:

Qualification in lands need not be in the county.

Provided also, that the proof of qualification where required shall lie on the person acting in the execution of this Act, in such manner as is by law directed with respect to commissioners acting in the execution of the said Land-Tax Act.¹

Proof of qualification.

15. Provided also, and be it enacted, That nothing herein contained shall be construed to require any qualification of a commissioner in the district of the palaces of Whitehall and Saint James Westminster, for any officer who shall have heretofore acted or may hereafter act as a commissioner for putting in execution the said Land-Tax Act in the said district, other than the possession of their respective offices; nor in any shire or stewartry in Scotland, for any provost, baillie, dean of guild, treasurer, master of the merchants' company, or deacon convener of the trades for the time being of any royal burgh in Scotland, nor any baillie for the time being of any borough of regality or barony of Scotland, nor the factors for the time being on the several forfeited estates annexed to the crown by an Act passed in the twenty-fifth year of the reign of King George the Second, who shall be respectively appointed commissioners for executing the said Land-Tax Act in any shire or stewartry in Scotland; nor for any commissioner for special purposes acting in the execution of any of the powers or provisions of this Act.

Qualification not required for certain officers acting as commissioners.

nor for special commissioners.²

16. And be it enacted, That whenever it shall be deemed by the commissioners for the general purposes of this Act

Provision for choosing addi-

¹ That is, by oath—if required; see 38 Geo. 3, c. 5, s. 49.

² Nor for commissioners for public offices, see s. 156 of this Act; and as to sheriffs depute and substitute in Scotland, see 5 & 6 Vict. c. 37, s. 7.

tional
commis-
sioners; ¹

to be expedient that certain of the powers herein contained shall be executed by commissioners other than and in addition to the persons to be chosen or appointed as aforesaid, such additional commissioners shall be chosen by the commissioners for general purposes acting in the same district; for which purpose the said commissioners, being duly qualified as required by this Act, shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts as shall in the opinion of such commissioners be fit and proper persons to act as such additional commissioners, which lists shall contain the names of so many of those persons as the said commissioners shall in their discretion, after taking into consideration the size of each district, and the number of persons to be assessed therein, think requisite for the due execution of this Act; which lists, being respectively signed by such commissioners, shall be a sufficient authority for such additional commissioners being respectively qualified as hereinafter is mentioned, and they are hereby authorised to take upon themselves the execution of the several powers of this Act according to the provisions thereof:

Provided always, that the persons appointed to supply vacancies in any district may be chosen and act as additional commissioners until their services shall be required ² as commissioners for general purposes:

their quali-
fication.

Provided also, that no person shall be capable of acting as such additional commissioner who shall not be seised or enfeoffed or possessed of an estate of the like nature, and of one-half the value herein required for the estate of a commissioner for general purposes in the same district:

Execution
of Act
when addi-
tional com-
missioners
are not
named.

Provided also, that where no additional commissioners shall be named and appointed in any district the commissioners appointed for general purposes shall execute this Act in such district in all matters and things hereby authorised to be done by additional commissioners.

¹ As to the functions of the additional commissioners, see ss. 111-17.

² See s. 7.

17. Provided always, and be it enacted, That if in any city, liberty, franchise, cinque port, town, or place, for which separate commissioners have been appointed to act in execution of the said Land-Tax Act, there shall not be found a sufficient number of persons, qualified as directed by this Act, and willing to act as commissioners for general purposes, or as additional commissioners, it shall be lawful to appoint, as such commissioners or additional commissioners, any persons residing in such city, liberty, franchise, cinque port, town, or place, who shall be liable to be assessed under the provisions contained in this Act for annual profits, however arising, to the amount of two hundred pounds or upwards.

Appointment of commissioners in places where there are not a sufficient number of persons qualified and willing to act.

18. And be it enacted, That whenever a new appointment of commissioners shall take place they shall execute this Act as well with respect to the duties which shall not but which ought to have been assessed in any former year, and with respect to arrears of duties assessed in any former year under this Act, as to the assessments to be made in such year in which they shall be appointed, and shall have the like powers to assess, levy, and collect such duties and arrears as they have to assess, levy, and collect the duties assessed by them; for all which acts such appointment shall be a sufficient authority, subject to the regulations of this Act.

Newly appointed commissioners may assess and levy for former years.

19. And be it enacted, That whenever the said commissioners for general purposes shall have named such additional commissioners as aforesaid,¹ they shall cause notice thereof in writing, signed by two or more of them, to be delivered to the said additional commissioners by the assessors² of the respective parishes or places where they reside, naming the day and place appointed by the commissioners for general purposes for the first meeting of the said additional commissioners, and which meeting shall be appointed to be held not later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so named to be summoned, by notice in writing, either given personally or left at their respective places of

Notice to be given to additional commissioners to take upon themselves the execution of this Act, &c.

¹ See s. 16.

² See s. 46.

abode, to assemble, at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this Act; and the said commissioners for general purposes shall administer the oath to such additional commissioners required by this Act to be taken by them,* and shall then and there appoint a day for the said additional commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk¹ to the commissioners in each district, or his assistant, shall also be appointed clerk to the additional commissioners appointed for the same district, and shall attend the said additional commissioners at their meetings as their clerk.

* S. 38.

Clerk.

Division of additional commissioners into district committees, &c.

20. And be it enacted, That it shall be lawful for the commissioners for general purposes, whenever in their judgment the same shall be requisite, to divide such additional commissioners into district committees, and to allot to each committee distinct parishes, wards, or places in which such committees shall separately act in the execution of this Act, but so that the meetings of such committee shall be appointed at such times as that the clerk to such commissioners may attend every meeting :

Provided always, that not more than seven persons shall act together as additional commissioners for the same district not being formed into several divisions as aforesaid, nor any greater number act together in the same committee; and that where more than seven persons shall attend as such additional commissioners at any meeting, either for the whole of any district or for any division thereof, the seven persons first in their order on the list signed by the commissioners for general purposes then present shall act, and the rest shall withdraw from such meeting :

Provided also, that not less than two² additional commissioners shall be competent to form any meeting either for any district or division thereof, and that any two of them, or

¹ See s. 9.

² See also s. 191.

the major part of them then present, shall be competent to do any act authorised by this Act.

21. Provided always, and be it enacted, That if it shall appear to the commissioners for general purposes, whether they shall have been chosen as aforesaid¹ or shall act by virtue of their appointment of commissioners for executing the said Land-Tax Act,² to be expedient that a greater number than seven commissioners for general purposes, possessing the qualification³ required for such commissioners, should be appointed for any district, instead of appointing commissioners possessing only the qualification required for additional commissioners as before mentioned,* it shall be lawful for them to appoint such greater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of commissioners for general purposes,* but nevertheless without adding thereto any persons to supply their vacancies ;

Provision for appointing a greater number of commissioners for general purposes instead of additional commissioners.

* S. 16.

* S. 4.

And in every case of appointing such increased number of commissioners for general purposes it shall be lawful for the said commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number of their own body, not less than two or more than seven, to execute the office vested in additional commissioners by this Act, and the persons so chosen shall be additional commissioners for executing this Act and the powers hereby vested in additional commissioners, and they are hereby required to execute this Act accordingly, and the remaining commissioners not so chosen by lot shall execute the powers vested in the commissioners for general purposes :

Provided also, that where no such additional commissioners shall have been appointed specially to execute the powers vested in the additional commissioners, the commissioners acting in the execution of the powers of this Act, whether chosen as aforesaid or not, shall divide themselves in such manner that two commissioners at the least shall be appointed to execute the powers vested in additional commissioners by

Execution of Act where none such are appointed.

¹ i.e. as directed in s. 4.

² See s. 8.

³ See ss. 10, 11, 12, 13.

this Act; and if in such case there shall not be two remaining persons at least qualified to act as commissioners for general purposes in such district, then the persons qualified to act in the execution of the powers of this Act as commissioners for general purposes in any adjoining district of the same county, riding, division, shire, or stewartry, or such number of them as shall be requisite, shall execute this Act and the powers hereby vested in commissioners for general purposes in and for such first-mentioned district.

Commissioners for general purposes to execute all matters with respect to the duties under schedules (A.), (B.), (D.), and (E.), except such as are directed to be executed by special or other commissioners.

22. And be it enacted, That the commissioners for general purposes shall execute this Act in all matters and things relating to the duties in schedules (A.) and (B.) of this Act, except such allowances in respect thereof as are directed to be made in Number VI. of schedule (A.)¹ by other commissioners for special purposes as hereinafter mentioned, and also all matters and things relating to the duties in schedule (D.) of this Act, except in cases where such matters and things are herein directed to be done by the said commissioners for special purposes,² or by the additional commissioners, or persons acting as such,³ and the said commissioners for general purposes shall also execute this Act in all matters and things relating to the duties in schedule (E.) not executed by the commissioners authorised to be appointed for those duties: Provided always, that nothing herein contained shall be construed to preclude any person chosen a commissioner for general purposes from acting as such by reason of his acting or having acted as an additional commissioner,⁴ except only in the hearing and determining of appeals against or relating to such particular assessment wherein he shall have made an assessment as such additional commissioner.

Commissioners for special purposes.

23. And be it enacted, that the commissioners of inland revenue for the time being, together with such persons as shall be appointed commissioners for special purposes as next hereinafter mentioned, shall be commissioners for the special purposes of this Act; and it shall be lawful for the commissioners of her Majesty's Treasury of the United Kingdom of

¹ See post, page 62.

² See s. 111.

³ See ss. 130, 131, and 143.

⁴ See s. 16.

Great Britain and Ireland, by warrant under their hands and seals, from time to time to appoint such and so many other persons to be commissioners for such special purposes as they respectively shall think expedient ;

Which said commissioners of inland revenue and commissioners so to be appointed as last aforesaid, without other qualification being required than the possession of their respective offices, shall have full authority to execute the several powers given by this Act to commissioners for special purposes, either in relation to the allowances specified in number VI. schedule (A.) of this Act,¹ or in relation to the special exemptions granted from the duties mentioned in schedule (C.) of this Act,² or to the charging and assessing the profits arising from annuities, dividends, and shares of annuities, paid in Great Britain out of the revenues of any foreign state, as herein mentioned,* and also in relation to the examining, auditing, checking, and clearing the books and accounts of dividends delivered to the commissioners of inland revenue under the authority of this Act, and shall also have full authority to do any other act, matter, or thing hereby directed or required to be done by commissioners for special purposes,³ and all powers, provisions, clauses, matters, and things contained in this Act for ascertaining the amount of any duty, exemption, or allowance mentioned in this Act, shall be used, practised, and put in execution by the said commissioners for special purposes in ascertaining the amount of duty or any exemption or allowance placed under their cognisance or jurisdiction :

Functions
of special
commis-
sioners.

* s. 29.

Provided always, that it shall not be lawful for the said commissioners for special purposes (except when acting in

¹ In respect of the rents and profits of lands, tenements, hereditaments, and heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes. See s. 61, post, p. 62.

² In favour of the stock and dividends of friendly societies, savings' banks, charitable institutions, &c. See s. 98 (post, p. 100) and s. 88, schedule (C.), Rules for assessing and charging the duties, Exemptions (post, p. 91).

³ As to the general powers of commissioners for special purposes, see s. 132.

the execution of this Act in the place of commissioners for general purposes, or on any appeal in the cases authorised by this Act¹) to summon any person to be examined before them, but all inquiries by or before the said commissioners for special purposes (except in the several cases aforesaid) shall be answered by affidavit, to be taken before one of the commissioners for general purposes in their respective districts; and such commissioners for special purposes shall have authority to use, exercise, and apply all the powers of this Act as effectually as any other commissioners are hereby authorised to use, exercise, or apply the same, so far as the said powers relate to the jurisdiction given to the said commissioners for special purposes; and the said commissioners for special purposes shall and may be allowed such salary for their pains and trouble, and such incidental expenses, as the said commissioners of her Majesty's Treasury shall direct to be paid to them:

Appoint-
ments of
commis-
sioners for
special
purposes
with
salaries to
be laid
before
parliament.

Provided always, that the said commissioners of her Majesty's Treasury shall cause an account of all appointments of commissioners for special purposes with salaries to be laid before each house of parliament within twenty days after their appointment respectively, if parliament shall then be sitting, and if parliament shall not be sitting, then within twenty days after the next meeting of parliament.

Governor
and direc-
tors of the
Bank of
England to
be commis-
sioners for
assessing
duties on
all annui-
ties, divi-
dends,
pensions,
salaries,
&c., pay-
able by the
Bank, and
on their
profits.

24. And be it enacted, That the governor and directors of the company of the Bank of England shall be commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached to the same, and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been entrusted to the said governor and company for such payment, and in respect

¹ As to appeals to the commissioners for special purposes against assessments or surcharges to the duties under schedule (D.), see s. 130, post, p. 136.

of all other annuities, dividends, and shares of annuities which shall have been entrusted to the said governor and company for payment as aforesaid, and in respect of all profits and gains of the said company chargeable under schedule (D.) of this Act, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management or control of the said governor and company; and the said commissioners shall have authority to use, exercise, and apply all the powers of this Act as fully and effectually as the commissioners for the general purposes of this Act are authorised to use, exercise, or apply the same, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

25-6.¹

27. And be it enacted, That the directors of the East India Company shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of the interest payable on the bonds² of the said company, and in respect of all dividends, annuities,³ pensions, and salaries payable by the said company, and also in respect of all other profits and gains chargeable with duty under this Act, and arising within any office or department under the management or control of the said company, which assessment shall

Directors of the East India Company to be commissioners for assessing duties on interest, dividends, annuities, pensions, salaries, &c., payable by them.

¹ S. 25 relating to the assessment of duty on certain dividends by the Bank of England, and s. 26 relating to the South Sea Company, are rep., Stat. Law Rev. Act, 1874, No. 2. For the provisions at present in force relating to the Bank of Ireland, see the Act of 1853, which extended the income tax to Ireland, s. 11.

² See s. 97.

³ An annuity which the company pays merely as an agent for the trustees of the Bengal Civil Service Fund in India, is not within the charge. *Udney v. The East India Co.*, 13 C.B. 733.

be made under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commissioners for reduction of national debt to assess the duties on all annuities paid by them, and on salaries and pensions.

28. And be it enacted, That the commissioners for the reduction of the national debt shall be commissioners for executing this Act, and with like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable by them out of the revenue of the United Kingdom, and in respect of all salaries and pensions payable in any office or department under their management or control; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commissioners for charging foreign dividends.

29. And be it enacted, that the said commissioners for special purposes shall be commissioners under the regulations of this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state to any persons, corporations, companies, or societies in the United Kingdom, which shall have been or shall be entrusted for such payment to any person, corporation, company, or society whatever in the United Kingdom, other than and except the several companies aforesaid, which assessments shall be made under and subject to the rules, regulations, and exemptions contained in schedule (C.) of this Act.¹

Appointment of commissioners for the duties on offices in the courts or public departments.

30. And for the ordering, raising, levying, and paying of the said sums of money hereby made payable on offices and employments of profit, be it enacted, That the lord high chancellor, the judges, and the principal officer or officers of each court or public department of office under her Majesty throughout the United Kingdom, whether the same shall be civil, judicial, or criminal, ecclesiastical or commissary, military, or naval, shall respectively have authority to appoint

¹ Persons entrusted with the payment of foreign dividends to deliver accounts and pay the duty, 5 & 6 Vict. c. 80, s. 2, p. 195.

commissioners from or amongst the officers of each court or department of office respectively; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act in relation to the offices in each such court or department respectively :

Provided always, that in relation to each department of office, not being one of her Majesty's courts, civil, judicial, or criminal, or an ecclesiastical or commissary court, the commissioners of her Majesty's Treasury shall, whenever they may think it expedient, settle and determine in what particular departments commissioners shall not be appointed, and in such case shall settle and determine in what other departments of office the officers of that department wherein commissioners shall not be appointed shall be assessed; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing commissioners, the said commissioners of her Majesty's Treasury shall, within the time herein limited, appoint fit and proper persons to be commissioners for executing this Act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this Act, in cases requiring the same, two or more offices under the same commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the duties, as directed by this Act; and where any dispute shall arise touching the department in which any office is executed, the said commissioners of her Majesty's Treasury shall determine the same: Provided also, that where the commissioners of one department shall execute this Act in relation to any other department the assessors and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments :

Power reserved to the Treasury with respect to the assessing of the public departments.

Provided also, that where no appointment shall be made of commissioners before the expiration of the time limited by this Act, the commissioners for executing this Act in

relation to the duties on lands and tenements shall, on due notice in the manner herein directed, execute this Act in their several districts in relation to the said duties on offices and employments of profit exercised within the same districts respectively :

And the appointment of such commissioners for offices and employments of profit shall be notified to the commissioners of inland revenue ; and the want of such notification in due time shall be deemed full proof of default in making such appointment.

Commissioners for duties on offices of houses of parliament, counties palatine, interior courts, and under ecclesiastical bodies.

31. And be it enacted, That the Speaker and the principal clerk of either house of parliament, the principal or other officers in the several counties palatine and the duchy of Cornwall, or in any ecclesiastical court, or in any inferior court of justice, whether of law or equity, or criminal or justiciary, or under any ecclesiastical body or corporation, whether aggregate or sole, throughout Great Britain,¹ shall appoint commissioners from and amongst the persons executing offices in either house of parliament, or in their respective departments of office ; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act in relation to the places, offices, and employments of profit in each house of parliament and in each such department respectively ; which appointments shall be made and the names of the commissioners shall be transmitted to the commissioners of inland revenue within the time herein limited, or in default thereof such appointments shall be made by the commissioners of her Majesty's Treasury :

Provided always, that where no such appointment as last mentioned shall be made before the expiration of the time limited by this Act, the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, on due notice of such default in the manner herein directed, also execute this Act in relation to the duties on such offices or employments of profit exercised within the same districts respectively ;

¹ As to Ireland, see the Act of 1853, s. 20.

And the want of notification of any such appointment to the commissioners of inland revenue in due time shall be deemed full proof of default in making such appointment.

32.¹ And be it enacted, That the mayor, aldermen, and common council, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town, or place, and of every cinque port, throughout Great Britain,² or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act, and the powers herein contained in relation to the public offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate, within such city, corporation, or cinque port; and that—

Commissioners for the duties on offices in cities and boroughs,

For all offices or employments of profit (not being public offices or employments of profit under her Majesty) in any county, riding, shire, stewardry, city, liberty, franchise, town, or place, whether in the appointment of the lieutenant, custos rotulorum, or the justices or magistrates, or commissioners for aids or taxes, or sheriff of such county, riding, shire, stewardry, city, liberty, franchise, town, or place, or of any trustees or guardians of any trust or fund in such county, riding, shire, stewardry, city, town, or place, and for all parochial offices in such county, riding, shire, stewardry, city, town, or place (except corporate offices in cities, corporate towns, boroughs, or places, or offices in cinque ports as aforesaid), the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, also execute this Act in relation to the said duties on offices in such county, riding, shire, stewardry, city, liberty, franchise, town, or place;

and all other offices not under the crown, in counties, ridings, &c.

And such respective commissioners shall and may exercise any of the powers contained in this Act in relation to any of the duties herein mentioned for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their

¹ S. 32, rep., 39 & 40 Vict. c. 16, is revived, 40 & 41 Vict. c. 13, s. 7.

² As to Ireland, see the Act of 1853, s. 20.

assessments, and return the same, and for the due collection of and accounting for the said duties, and may act therein in all respects as fully and effectually as any other commissioners are hereby empowered to act in relation to the said other duties :

Provided the monies collected of the said duties under the respective commissioners acting for such offices in corporate cities, boroughs, towns, or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewartries, cities, liberties, franchises, towns, and places, shall be paid to the proper officer for receipt for the county, riding, shire, or stewartry, and not otherwise, and that the like duplicates shall be delivered of such last-mentioned duties as in other cases ¹ where the same are directed to be paid in like manner.

Appointment of commissioners to be notified to the inland revenue office.

In default of such notification the appointment to devolve on the Treasury, and the commissioners of the district, &c.

33. And be it enacted, That the appointment of commissioners for executing this Act in relation to the duties on offices and employments of profit as aforesaid shall be notified to the commissioners of inland revenue within one calendar month after the passing of this Act, with respect to the first assessment under the same, and within one calendar month after the fifth day of April in any future year; and in default thereof the appointment of such commissioners shall devolve on the commissioners of her Majesty's Treasury, and on the commissioners of the district in succession as aforesaid : Provided always, that such appointment by the commissioners of her Majesty's Treasury shall take place within one calendar month after the notification of such default as aforesaid from the commissioners of inland revenue; and in case of no appointment as last aforesaid notified to the commissioners of inland revenue in like manner, the execution of this Act shall devolve on the commissioners appointed for the district in relation to the duties on lands, tenements, and hereditaments ;

And every such appointment shall be until other commissioners shall be appointed, and may be renewed annually on

¹ See ss. 154, 172.

or before the fifth day of April in each year during the continuance of this Act: Provided always, that the commissioners so to be appointed may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient under the powers of this Act that any department for which commissioners have been appointed should be assessed under the commissioners of any other department.

Commissioners appointed may continue to act.

34. And be it enacted, That for the better execution of this Act, so far as the same relates to the duties hereby granted on pensions or stipends payable by her Majesty, or out of the public revenue, contained in schedule (E.), and for the ordering, raising, levying, and paying of the duties hereby made payable thereon, in cases not otherwise provided for by this Act, the paymasters of civil services and such other persons as the commissioners of her Majesty's Treasury shall appoint, shall be commissioners for executing this Act, and all the powers herein contained, in relation to the said last-mentioned duties, or shall respectively appoint commissioners from and amongst the officers of those departments for such purposes.

Commissioners for the duties on pensions and stipends payable by her Majesty, &c.

35. And be it enacted, That every person acting as a commissioner as aforesaid in the execution of this Act, shall on request be entitled unto a certificate thereof under the hands of the commissioners of inland revenue, which certificate shall continue in force so long only as such person shall continue to act as such commissioner, and shall be revocable by the commissioners of her Majesty's Treasury, by any instrument in writing under their hands, when it shall appear to them that such person hath neglected to perform his duty as such commissioner—and the person to whom such certificate shall have been granted shall, during the continuance thereof in force, be discharged of and from all parish and ward offices within the parish or ward wherein such person shall dwell.¹

Commissioners entitled to certificates exempting them from parish and ward offices.

¹ And also from serving on juries in the county where he dwells. Taxes Management Act, 1880, s. 40.

Which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrolment the said clerk of the peace shall have for his fee the sum of one shilling and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the commissioners of inland revenue.

As to Assessors, Collectors, Officers for Receipt, Inspectors and Surveyors.

Appointment of assessors and collectors.¹

36. And be it enacted, That in England the commissioners for general purposes may appoint assessors and collectors for the duties granted by this Act in like manner as assessors and collectors may be appointed under the said Acts relating to the duties of assessed taxes; and in Scotland the said commissioners for general purposes may in like manner appoint assessors for the said duties hereby granted; and the same persons who now are or may be appointed collectors or officers for collecting and receiving the land tax and assessed taxes in Scotland under the authority of the Act in that behalf made, and none other, shall be collectors and receivers of the duties granted by this Act.

Officers for receipt of land tax and assessed taxes, and the inspectors and surveyors of assessed taxes, to act in the execution of this Act. Commissioners, &c. to have the like powers as commissioners, &c. under the Acts relating to assessed taxes.

37. And be it enacted, That the officers for receipt of the land tax and assessed taxes appointed or to be appointed by the commissioners of her Majesty's Treasury, or by the commissioners of inland revenue, and the inspectors and surveyors appointed or to be appointed in like manner for the duties of assessed taxes, shall be respectively officers for receipt and inspectors and surveyors of the duties granted by this Act; and the said commissioners for general purposes, and the said additional commissioners acting in the execution of this Act, and the said assessors and collectors to be appointed as herein mentioned, and the said officers for receipt, and inspectors and surveyors respectively, shall be and they are hereby respectively empowered and required to

¹ As to the appointment of assessors and collectors, see now the Taxes Manag. Act, 1880, ss. 42, 73; and as to surveyors, s. 17.

do all things necessary for putting this Act in execution with relation to the said duties hereby granted, in the like and in as full and ample a manner as any commissioners, assessors, collectors, officers for receipt, surveyors, or inspectors are authorised to put in execution the said Acts relating to the said duties of assessed taxes, or any matter or thing therein contained, as well with respect to all acts, matters, and things to be done by, under, or before the said additional commissioners, or by, under, or before the commissioners for general purposes in their respective districts or departments, as by, under, and before the said commissioners for special purposes.

38. And be it enacted, That every person appointed a commissioner either for general or special purposes, or an additional commissioner, or an assessor or collector, or a clerk or clerk's assistant to the said respective commissioners, and every inspector, surveyor, and officer for receipt, shall, before he shall begin to act in the execution of this Act, so far as relates to the duties contained in schedule (D.), take the oath¹ prescribed by this Act, and contained in the schedule marked (F.), applicable to such officers respectively; * S. 189. which oath any one of the persons appointed a commissioner either for general or special purposes as aforesaid, or an additional commissioner, is hereby authorised to administer, (except that every such oath so to be administered to any commissioner for general or special purposes as aforesaid, or to an additional commissioner, shall be administered by a commissioner for such general or special purposes and not otherwise), and which oath so taken shall be subscribed by the party taking the same.

Commissioners, &c. to take the oaths in schedule (F.).

¹ With reference to this oath of secrecy—A plaintiff cannot compel a defendant to make a discovery of his returns for income tax; and quære whether a discovery of income-tax returns could, under any circumstances, be compelled? *Mitchell v. Kæcker*, 11 Beav. 380. A declaration is substituted for the oath. See the Promissory Oaths Act, 1868, 31 & 32 Vict. c. 72, s. 15.

Penalty.

And if any person shall act as a commissioner in relation to the duties in schedule (D.) except in administering the oath herein mentioned, or shall act as a clerk or clerk's assistant, or an assessor, collector, inspector, surveyor, or officer for receipt, in relation to the duties, contained in the said schedule (D.), before he shall have taken the oath herein required to be taken by such officer respectively, he shall forfeit the sum of one hundred pounds.

Temporary
absentees
to be
charged as
residents.

39. And be it enacted, That any subject of her Majesty whose ordinary residence shall have been in the United Kingdom,¹ and who shall have departed from the United Kingdom and gone into any parts beyond the seas for the purpose only of occasional residence, at the time of the execution of this Act, shall be deemed, notwithstanding such temporary absence, a person chargeable to the duties granted by this Act as a person actually residing² in the United Kingdom, and shall be assessed and charged accordingly (in manner hereinafter directed) upon the whole amount of his profits or gains, whether the same shall arise from property in the United Kingdom or elsewhere, or from any allowance, annuity, or stipend (except as herein is excepted), or from any profession, employment, trade, or vocation in the United Kingdom or elsewhere :

Temporary
residents
for less
than six
months in
one year
not to be

Provided always, that no person who shall on or after the passing of this Act actually be in the United Kingdom for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who shall

¹ By the Act of 1853, the income tax is extended to Ireland, and by s. 6 it is provided that nothing in this Act contained, 'shall be deemed or construed to extend to exempt any person, although not resident in any part of the United Kingdom, from the duties granted by the Act in respect of the profits or gains received from or out of any possessions or securities in Ireland, or to exempt any person resident in any part of the United Kingdom from the duties in respect of profits or gains received from or out of any possessions or securities in any other of her Majesty's dominions, or any foreign possessions or securities.'

² For the charge in relation to residence, see the Act of 1853, s. 2, schedule D., post, pp. 207-8; see also *Attorney-General v. Coote*, 4 Price, 183, there cited.

not actually have resided in the United Kingdom at one time or several times for a period equal in the whole to six months in any one year, shall be charged with the said duties mentioned in schedule (D.) as a person residing in the United Kingdom, in respect of the profits or gains received from or out of any possessions in any other of her Majesty's dominions, or any foreign possessions, or from securities in any other of her Majesty's dominions, or foreign securities ;¹ but nevertheless every such person shall, after such residence in the United Kingdom for such space of time as aforesaid, be chargeable to the said duties for the year commencing on the sixth day of April preceding :

charged in respect of profits received from abroad, &c.

Provided also, that any person who shall depart from the United Kingdom after claiming such exemption, and shall again return to the United Kingdom on or before the fifth day of April next after such claim made, shall be chargeable to the said duties as a person residing in the United Kingdom for the whole of the year in which such claim shall have been made.

Persons departing after claiming exemption, and returning within the year, to be charged.

40. And be it enacted, That all bodies politic, corporate, or collegiate, companies, fraternities, fellowships, or societies of persons, whether corporate or not corporate, shall be chargeable with such and the like duties as any person will under and by virtue of this Act be chargeable with, and that the chamberlain, or other officer acting as treasurer, auditor, or receiver for the time being of every such corporation, company, fraternity, fellowship, or society, shall be answerable for doing all such acts, matters, and things as shall be required to be done by virtue of this Act, in order to the assessing such bodies corporate, companies, fraternities, fellowships, or societies to the duties granted by this Act, and paying the same.²

Corporations and societies to be charged with duties, and their officers to do all acts requisite for assessment.

¹ A person taking a house in London, and furnishing and residing in it for a less period than six months at any one time, and who then goes elsewhere with his establishment and resides for the remainder of the year there, leaving behind him some one merely to take care of the house, is not within this exemption. *Attorney-General v. Coote*, 4 Price, 183.

² The officer may retain money for payment of duty, s. 44. He is also

Trustees and guardians of incapacitated persons to be charged.

41. And be it enacted, That the trustee, guardian, tutor, curator, or committee of any person, being an infant, or married woman, lunatic, idiot, or insane, and having the direction, control, or management of the property or concern of such infant, married woman, lunatic, idiot, or insane person, whether such infant, married woman, lunatic, idiot, or insane person shall reside in the United Kingdom or not, shall be chargeable to the said duties in like manner and to the same amount as would be charged if such infant were of full age, or such married woman were sole, or such lunatic, idiot, or insane person were capable of acting for himself;

Non-residents to be charged in the names of their trustees, factors, or agents.¹

And any person not resident in the United Kingdom, whether a subject of her Majesty or not, shall be chargeable in the name of such trustee, guardian, tutor, curator, or committee, or of any factor, agent, or receiver having the receipt of any profits or gains arising as herein mentioned and belonging to such person, in the like manner and to the like amount as would be charged if such person were resident in the United Kingdom, and in the actual receipt thereof;

And every such trustee, guardian, tutor,² curator, committee, agent, or receiver shall be answerable for the doing of all such acts, matters, and things as shall be required to be done by virtue of this Act in order to the assessing of any such person to the duties granted by this Act, and paying the same.

Trustees or agents in certain cases need not do

42. Provided always, and be it enacted, That no trustee who shall have authorised the receipt of the profits arising

required to deliver a statement of profits and gains to be charged, s. 54. Moreover, he is answerable under the provisions of ss. 50 and 55 for doing all acts required to be done by virtue of this Act in order to the assessment of the officers and persons in the employment of the corporation, company, fraternity, fellowship, or society. 42 & 43 Vict. c. 21, s. 18.

¹ Section 41 is intended to aid the commissioners in recovering the tax, and not to alter the incidence of taxation in any way. Where a principal, being in this country, can be served with the proper notice, and is served, he is the proper person to make a return of profits from a trade exercised in the kingdom. *Tischler & Co. v. Apthorpe*, Q.B.D., March 13, 1885.

² See also, as to guardians and tutors, s. 173.

from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent or receiver of any person being of full age, and resident in the United Kingdom (other than a married woman, lunatic, idiot, and insane person), who shall return a list in the manner hereinafter required * of the name and residence of such person, shall be required to do any other act for the purpose of assessing such person, unless the commissioners acting in the execution of this Act in respect of the assessment to be made on such person shall require the testimony of such trustee, agent, or receiver in pursuance of the powers and authorities by this Act given.

more than deliver lists of names and residences of persons entitled to the trust property.

* S. 51.

43. And be it enacted, That the receiver appointed by the court of chancery, or by any other court in the United Kingdom, having the direction and control of any property in respect whereof a duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending, or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties in like manner and to the like amount as would be charged if the said property was not under the direction and control of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this Act, in order to the assessing of the duties granted by this Act, and paying the same.

Receivers of trust property appointed by the court of chancery or other courts chargeable.

44. And be it enacted, That where any person, being trustee, agent, factor, or receiver, guardian, tutor, curator, or committee of or for any person, shall be assessed under this Act in respect of such person, or where any chamberlain, treasurer, clerk, or other officer of any corporation, company, fraternity, or society shall be so assessed in respect of such corporation, company, fraternity, or society as aforesaid,* it shall be lawful for every such person who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor, or receiver, guardian,

Trustees, agents, receivers, and officers may retain the duties charged upon them out of trust monies.

* Ss. 40, 41.

tutor, committee, or curator, as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, factor, or receiver, guardian, tutor, committee, or curator, chamberlain, treasurer, clerk, or other officer, shall be and is hereby indemnified against every person, corporation, company, fraternity, or society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

Married women sole traders, or having separate property, chargeable.¹

45. And be it enacted, That any married woman acting as a sole trader by the custom of any city or place, or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like duties, and in like manner except as hereinafter is mentioned, as if she were actually sole and unmarried :

* S. 41.

Provided always, that the profits of any married woman living with her husband* shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee :

Provided also, that any married woman living in the United Kingdom separate from her husband, whether such husband shall be temporarily absent from her or from the United Kingdom or otherwise, who shall receive any allowance or remittance from property out of the United Kingdom, shall be charged as a feme sole if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property or on his credit.

AS TO NOTICES, LISTS, AND STATEMENTS, PRELIMINARY TO ASSESSMENT.

Commissioners to summon assessors ;

46. And be it enacted, That for the ordering, raising, and levying the said duties the respective commissioners for general purposes at the first meeting to be held under this Act, or at a meeting to be appointed for that purpose, shall

¹ Conf. 43 Geo. 3, c. 122, s. 91, and 46 Geo. 3, c. 65, s. 56.

direct their precepts to such persons as shall have been appointed assessors for the execution of this Act, or in case no such appointment shall have been made,¹ then to the assessors for the land tax or the duties of assessed taxes in their respective districts, requiring them to appear before the said commissioners at such time and place as they shall appoint;

And on the appearance of such assessors the said commissioners shall administer to them the oath required by this Act to be taken by them,* and issue to them their warrants of appointment as assessors in the execution of this Act, signed by such commissioners, together with such instructions duly filled up as shall be necessary for carrying this Act into execution;

to administer oaths to them; and deliver to them their instructions.

* S. 88.

And the said assessors shall duly serve and deliver, in the respective parishes or places for which they may be appointed, as well as the notices hereinafter particularly directed to be served by them,² as also all other notices and precepts, by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this Act;³ and the said assessors shall duly verify the service of all such notices and precepts.

Assessors to serve notices and precepts.

47. And be it enacted, That the assessors to be appointed to execute this Act shall, within the time and in the manner directed by the precept of the commissioners for general purposes, cause general notices to be affixed on or near to the door of the church or chapel and market house or cross (if any) of the city, town, parish, or place for which such assessors act, and if such city, town, parish, or place shall not have a church or chapel, or market house or cross, then on the church or chapel nearest to such city, town, parish, or place, requiring all persons who are by this Act required to make out and deliver any list, declaration, or statement, to make out and deliver to the respective assessors or com-

Assessors to fix general notices on church doors requiring persons to deliver lists.

¹ As to the appointment of assessors, and their duties in relation to assessments, see The Taxes Manag. Act, 1880, s. 42, et seq.

² See ss. 47, 48, 118, and 177.

³ See, for instance, s. 120.

missioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations, and statements accordingly, within such time as shall be limited by such precept, and which shall not in any case be later than twenty-one days from the date of such precept;

And such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing of the same in manner aforesaid shall be deemed good service of such notice;

And the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations, and statements as aforesaid;

And every person wilfully tearing, defacing, or obliterating any such notice so affixed shall forfeit any sum not exceeding twenty pounds.

Assessors
to deliver
notices at
the houses
of persons
chargeable,
who are to
deliver
statements,
&c.

48. Provided always, and be it enacted, That the said assessors shall, within the time directed by the precept of the said commissioners, give notice to every person chargeable to the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessors shall act, or leave such notice at his dwelling-house or place of residence, or on the premises to be charged by such assessment within such limits, requiring every such person to prepare and deliver, in manner directed by this Act, all such lists, declarations, and statements as they are respectively required to do by this Act, within such time as shall be limited by such precept;

* S. 47. And if any person residing within any parish or place at the time such general notice as aforesaid shall be given,* or to whom such notice shall be personally given, or at whose dwelling-house or place of residence the same shall be left, or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall

be left on the premises to be charged as aforesaid, after notice thereof shall refuse or neglect to make out such lists, declarations, or statements as may be applicable to such persons, and as the case may require, and deliver the same in manner directed by this Act, within the time limited in such notice, then such commissioners shall forthwith issue a summons under their hands to such person making default as aforesaid, in order that the penalty for such refusal or neglect * may be duly levied; and the said commissioners * S. 55. shall moreover proceed to assess or cause to be assessed every person making such default in the manner herein directed.

49. And be it enacted, That every such list, declaration, or statement of the profits to be charged as aforesaid shall be delivered to the assessor of the same parish or place; except statements containing the amount of profits chargeable under schedule (D.) of this Act, in such cases where the commissioners acting for such parish or place shall have caused to be inserted in the notice that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance; in which cases the delivery of such statements to be charged under the said schedule (D.) shall be made at such office to the person there appointed to receive the same: Lists and statements where to be delivered.

Provided always, that in cases where the parties to be charged under the said schedule (D.) shall give notice of their desire to be assessed for the said duties by the commissioner for special purposes,* such statements of profits * S. 181. chargeable under the said schedule (D.) shall be delivered, together with such notice, to such assessor as aforesaid, to be by him transmitted to the inspector or surveyor of the district.

50. And be it enacted, That every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the assessor of the parish or place where such person shall reside, a list in writing, containing, to the best Persons to deliver in lists of the names of lodgers, inmates, and persons in their employ.

of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons chiefly employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he is entitled, under the regulations of this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this Act:

Omission of persons not resident in their dwelling-houses, if exempted from duty, not subject to penalty.

Provided always, that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ and not resident in his dwelling-house, if it shall appear to the commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Persons receiving money for others to deliver lists in order to the duty being duly charged.

51. And be it enacted, That every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this Act of or belonging to any other person in whatever character the same shall be received, for which such other person is chargeable under the regulations of this Act, or would be so chargeable if he were resident in the United Kingdom, shall within the like period prepare and deliver, in manner before directed, a list in writing, in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, profits, or gains, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman living with her husband,* or a married woman for whose payment of the duty hereby charged on her the husband is not accountable by this Act,

* S. 45.

or resident in the United Kingdom, or an infant, idiot, lunatic, or insane person, in order that such person, according to a statement to be delivered as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of the person to whom such property shall belong, if of full age, and resident in the United Kingdom, and the same be so chargeable by this Act; and every person acting in such character jointly with any other person shall deliver a list of the names and places of abode of every person joined with him at the time of delivering such list, and to the same person to whom such list shall be delivered.

52. And be it enacted, That every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act,¹ within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person appointed to receive the same, and to whom the same ought to be delivered, a true and correct statement in writing, in such form as this Act requires,* and signed by the person delivering the same, containing the annual value of all lands and tenements in his occupation, whether the same be situate in one or more parish or parishes, and the amount of the profits or gains arising to such person from all and every the sources chargeable under this Act, according to the respective schedules thereof, which amount shall be estimated for the period and according to the respective rules contained in the respective schedules of this Act; to which statement shall be added a declaration that the same is estimated on all the sources contained in the said several schedules, describing the same, after setting against or deducting from such profits or gains such sums, and no other, as are allowed by this Act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the property of any other person,

Statements
to be deli-
vered of the
annual
value of
property
and
amounts of
profits.

* S. 190.

¹ See ss. 47 and 48.

for which such other person ought to be charged by virtue of this Act.

Trustees
and agents
of persons
incapacita-
ted or not
resident in
the United
Kingdom
to deliver
statements.

53. And be it enacted, That every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in the United Kingdom, cannot be personally charged by virtue of this Act, shall also, within the like period, deliver to the person appointed to receive the same under this Act, and to whom the same ought to be delivered, and in the same district in which the person delivering such list ought to be charged on his own account, a true and correct statement in writing, signed by him and to be made in such form as this Act requires, of the amount of the profits and gains to be charged on him on account of such other person, estimated during the period and according to the rules contained in the said respective schedules, together with such declaration of the manner of estimating the same as aforesaid :

Provided always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them on behalf of himself or themselves and the rest of the persons so liable, and it shall be lawful for them to give notice in writing to the commissioners acting in each district where they shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this Act on their own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place, provided any one of such persons shall be liable to be charged on his own account in such parish or place ; and if more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted from such double assessment by like applications to the commissioners as are allowed in other cases by this Act.*

* S. 171

54. And be it enacted, That every such officer before described¹ of any corporation, fraternity, fellowship, company, or society, shall also within the like period prepare and deliver in like form and manner a true and correct statement of the profits and gains to be charged on such corporation, fraternity, fellowship, company, or society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid ;

Officers of corporations to prepare statements of profits and gains to be charged, estimated on the annual profits before dividend made.

And such estimate shall be made on the amount of the annual profits and gains of such corporation, fraternity, fellowship, company, or society before any dividend shall have been made thereof to any other persons, corporations, or companies having any share, right, or title in or to such profits or gains ;² and all such other persons, and corporations, or companies, shall allow out of such dividends a proportionate deduction in respect of the duty so charged.

Provided always, that nothing hereinbefore contained shall be construed to require in such statement the inclusion of salaries, wages, or profits of any officer of such corporation, fraternity, fellowship, company, or society, otherwise chargeable under this Act.

55. And be it enacted, That if any person who ought by this Act to deliver any list, declaration, or statement as aforesaid shall refuse or neglect so to do within the time limited in such notice, or shall under any pretence wilfully delay the delivery thereof, and if information thereof shall be given, and the proceedings thereupon shall be had before the commissioners acting in the execution of this Act, every such person shall forfeit any sum not exceeding twenty pounds and treble the duty at which such person ought to be

Penalty on persons neglecting to deliver lists or statements ;

if on information before commissioners, 20*l.* and treble duty ;

¹ See ante, s. 40.

² It is not necessary that these persons should be shareholders. A share in profits can, by bargain, be given by a company to a person who is not a shareholder ; and, where 'participating policy holders' in a life insurance company have purchased a share in the profits, they are persons having a right to a share in the profits, under this section. *Last v. London Assurance Corporation*, H.L., July 14, 1885, reversing the decision of the Court of Appeal confirming the decision of the Queen's Bench Division, Law Rep. 12 Q.B.D. 389; C.A. 14 Q.B.D. 239.

S. 185.

charged by virtue of this Act, such penalty to be recovered as any penalty contained in this Act is by law recoverable,* and the increased duty to be added to the assessment, but, nevertheless, subject to such stay of prosecution or other proceedings by a subsequent delivery of such list, declaration, or statement, in the case following; (that is to say,) if any trustee, agent, or receiver, or other person hereby required to deliver such list, declaration, or statement on behalf of any other person, shall deliver an imperfect list, declaration, or statement, declaring himself unable to give a more perfect list, declaration, or statement, with the reasons for such inability, and the said commissioners shall be satisfied therewith, the said trustee, agent, or receiver, or other person as aforesaid, shall not be liable to such penalty in case the commissioners shall grant further time for the delivery thereof; and such trustee, agent, receiver, or other person shall, within the time so granted, deliver a list, declaration, or schedule as perfect as the nature of the case will enable him to prepare and deliver; and any person who shall be prosecuted for any such offence by action or information in any of her Majesty's courts, and who shall not have been assessed in treble the duty as aforesaid, shall forfeit the sum of fifty pounds.

if on action or information in a court of law, 50L

Persons to whom notices have not been delivered not liable to penalty if exempt.

56. Provided always, and be it enacted, That no person to or on whom the assessor shall not have delivered or served a particular notice as aforesaid shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear to the commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Assessors to make out a list of the persons on whom notices have been served.

* S. 48.

57. And be it enacted, That the assessor shall make out an alphabetical list and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act,* and the names of all persons having property or profits chargeable under this Act, within the limits of such assessor, distinguishing the persons who have duly made their returns and the persons who have omitted

to make such returns, and the persons who have given notice to be assessed by the commissioners for special purposes,* * S. 131. and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within but having a residence out of such limits ;

And if such assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the inspector or surveyor may at any time afterwards cause such notice to be delivered to or served on such person, and may also from time to time cause the like notice to be delivered to or served on any person coming to reside in any parish or place after the expiration of such notices. Inspector or surveyor may serve notice on persons omitted.

58. And be it enacted, That the assessors for every parish or place shall personally appear before the said commissioners at such meeting as the said assessor shall be appointed to attend, and shall then and there make oath before the said commissioners that the several notices required to be delivered to householders and occupiers,* and also to lodgers and inmates by this Act,* have been duly served in the manner required by this Act, to the best of his knowledge, and that general notices to the effect mentioned in this Act have been duly affixed in the manner hereby required, on such proper places within the city, town, or place for which such assessor shall act, as by this Act is required ; * and that the list * S. 47. delivered by him to the inspector or surveyor * contains the * S. 57. name of every person to or on whom such notices ought to be delivered or served according to the directions of this Act within the knowledge of such assessor ; and every assessor who shall neglect to appear before such commissioners, or refuse to make such oath, or who shall have omitted or neglected to return to such inspector or surveyor the name of any person whose name ought to be included in any such list as by this Act is required, shall forfeit any sum not exceeding twenty pounds. Assessors to verify the delivery of notices and the affixing of general notices. * S. 48. * S. 50. Penalty, not exceeding 20*l*.

59. And be it enacted, That the clerks to the said respective commissioners shall with all convenient speed abstract the returns of statements delivered to such commissioners by the assessors, or at their office by the respective parties, Abstract to be made by the clerks of returns of statements de-

livered to
commis-
sioners.

into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the chief office of inland revenue, such abstracts to contain the names of the persons making such returns, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said commissioners; and all such returns shall be numbered and filed in the office of the said commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to her Majesty;

Inspectors
may have
access to
and take
copies from
books con-
taining
such ab-
stracts.

To all which books any inspector or surveyor who shall have taken the oath herein prescribed before the commissioners acting for the same districts respectively shall have free access at all seasonable times, and shall take such copies thereof or of such parts thereof, or extracts from the same, as he shall deem necessary in order to the due execution of this Act.

60. And be it enacted, That the duties hereby granted and contained in the said schedule marked (A.)¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said duties, as if the same had been inserted under a special enactment.

Duties in schedule (A.) to be charged under the following rules.

SCHEDULE (A.)

Sched. (A.) Rules.

No. I.

*General rule for estimating lands, tenements, hereditaments, or heritages mentioned in schedule (A.)*²

The annual value of lands, tenements, hereditaments, or heritages charged under schedule (A.) shall be understood to be the rent³ by the year at which the same are let at rack-rent,⁴ if the amount of such rent shall have been fixed by agreement commencing within the period of seven years preceding the fifth day of April next before the time of making the assessment, but if the same are not so let at rack-rent, then at the rack-rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements, hereditaments, or heritages, capable of actual occupation, of whatever nature, and for what-

Annual value to be ascertained by this rule except as after stated.

¹ For the schedule of charge at present in force, see the Act of 1853, s. 2, schedule A.

² No. I. is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

³ Brick rents are chargeable with income tax, to be paid in the first instance by the lessee, who is entitled to deduct it from the amount due to the lessor. *Edmonds v. Eastwood*, 2 Hurl. and N. 811.

⁴ As to the production of leases, see s. 66; and, as to tenants at rack-rent under parol demise, s. 67. . . . Where a lease includes assessable and non-assessable subjects, the commissioners should enquire how much of the rent is, according to a fair valuation, payable in respect of the assessable subjects, and assess the duty accordingly. *Campbell v. Inland Revenue*, 17 Scot. Law Rep., 23.

ever purpose occupied or enjoyed, and of whatever value, except the properties mentioned in No. II. and No. III. of this schedule.¹

No. II.

Rules for estimating the lands, tenements, hereditaments, or heritages herein mentioned, which are not to be charged according to the preceding general rule.

Manner of
charging
certain pro-
perties, &c.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited :²

Tithes in
kind.

1.³ Of all tithes, if taken in kind, on an average of the three preceding years.⁴

Ecclesiasti-
cal dues.

2. Of all dues and money payments in right of the Church or by endowment, or in lieu of tithes (not being tithes arising from lands), and of all teinds in Scotland, on the like average :

Tithes com-
pounded.

3.³ Of all tithes arising from lands, if compounded for,

¹ As to the assessment of lands in Scotland. The Lands Valuation (Scotland) Act, 17 & 18 Vict. c. 91, is intended to regulate only local assessments. By a subsequent Act, 20 & 21 Vict. c. 58, there is a provision made for having one valuation to answer both purposes, the purposes both of imperial taxation and local taxation, and the valuation roll of counties and burghs accordingly may be made available for the purposes of imperial taxation upon certain conditions, that is to say, that the surveyor of public taxes for the county or burgh shall be appointed the assessor under the Valuation Act. Where he is not so appointed, the valuation roll cannot be made available to regulate imperial taxation. In re *Menzies*, 15 Scot. Law. Rep. 285. As to police stations inhabited by policemen and in the occupation of the police authorities, see *Coomber v. Justices of Berks*, Law Rep. 9 App. Cas. 61, reversing *Clerk v. Commissioners of Dumfries*, 17 Scot. Law Rep. 774.

² For the abatement of duty to clergymen, &c., for expenses incurred in performance of their duties, see the Act of 1853, s. 52.

³ No II., par. 1, 3, are rep., 32 & 33 Vict. c. 67, s. 77, so far as they relate to the metropolis as defined by that Act.

⁴ As to the mode of levying the duties charged on tithes, see s. 71.

and of all rents and other money payments in lieu of tithes arising from lands¹ (except rentcharges confirmed under the Act passed for the commutation of tithes),² on the amount of such composition, rent, or payment for one year preceding :

The said duty in each case to be charged on the person entitled to such tithes or payments, or his lessee or tenant, agent or factor, except in the cases mentioned in the fourth rule of No. IV. of schedule (A.) :³

4. Of manors and other royalties, including all dues and other services, or other casual profits (not being rents or other annual payments reserved or charged), on an average of the seven preceding years, to be charged on the lord of such manor or royalty, or person renting the same : Manors.
5. Of all fines received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof) on the amount so received within the year preceding by or on account of the party ; provided that in case the party chargeable shall prove, to the satisfaction of the commissioners for general purposes in the district, that such fines, or any part thereof, have been applied as productive capital, on which a profit has arisen or will arise otherwise chargeable under this Act, for the year in which the assessment shall be made, it shall be lawful for the said commissioners to discharge the amount so applied from the profits liable to assessment under this rule : Fines.
6. Of all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged, and not before Other profits from lands not in the

¹ As to the mode of levying duties charged on compositions for tithes, or on the profits of manors or royalties, &c., see s. 72.

² 6 & 7 Will. 4, c. 71. Where lands are subject to the payment of any rentcharge under the Tithe Commutation Act, the owner may deduct a proportionate amount of duty from the rentcharge. See post, No. iv., 10th rule, p. 56.

³ See post, p. 53.

occupation
of the
party to be
charged.

enumerated, on a fair and just average of such number of years as the said commissioners shall, on the statement of the party to be charged, judge proper (except such profits as may be liable to deduction in pursuance of the ninth or tenth rule in No. IV. hereinafter mentioned), to be charged on the receivers of such profits, or the persons entitled thereto.

No. III.

Rules for estimating the lands, tenements, hereditaments, or heritages hereinafter mentioned which are not to be charged according to the preceding general rule.

Manner of
charging
certain
other
properties.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited :

Quarries.¹

1. Of quarries of stone, slate, limestone, or chalk, on the amount of profits in the preceding year :

Mines.²

2. Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years, subject to the provisions concerning mines contained in this Act :³

Ironworks,
&c.

3. Of ironworks, gasworks,⁴ salt springs or works, alum mines or works, waterworks,⁵ streams of water, canals,

¹ Quarries. A slate quarry is assessable under Rule 1, and not under Rule 2 as a mine, though the slate be obtained by underground working. *Jones v. Cwmorthin Slate Company, Limited*, Law Rep. C.A. 5 Ex. D. 93.

² Persons assessed in respect of mines under Rule 2, or any quarry of stone or slate, may appeal against the assessment to the commissioners for special purposes, instead of the commissioners for general purposes. 23 & 24 Vict. c. 14, s. 7, p. 245.

³ No. IV. fifth rule, p. 53.

⁴ As to the liability of a corporation to assessment in respect of profits of gasworks, see *In re the Glasgow Corporation Gas Commissioners*, 13 Scot. Law Rep. 556.

⁵ The Glasgow Waterworks Acts imposed a compulsory rate upon the

inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, railways¹ and other ways, bridges, ferries, and other concerns of the like nature, from or arising out of any lands, tenements, hereditaments, or heritages, on the profits of the year preceding:²

The duty in each of the last three rules to be charged on the person, corporation,³ company, or society of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers, or other officers,³ having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering, or distributing the produce of the value, either between the different persons or members of the corporation, company, or society engaged in the concern, or to the owner of the soil or property, or to any creditor or other person

Duty in last three rules how to be charged.

inhabitants of Glasgow, appropriated for the purpose of doing various things; and this rate was held not to be 'profits of waterworks' within the meaning of the Income Tax Act. *The Glasgow Corporation Waterworks v. The Inland Revenue*, 12 Scot. Law Rep. 466.

¹ Railways. Profits from railways are to be assessed by the commissioners for special purposes, and not by the commissioners for general purposes. 23 & 24 Vict. c. 14, s. 5.

² In the case of the King's Lynn Harbour Moorings Commissioners, a deduction from profits was allowed in respect of a sum applied under the local Act, in repayment of money borrowed, to cover the expense of renewal of works. *Hall v. King's Lynn Harbour Moorings Commissioners*, Ex. June 9, 1875, 1 Tax Cas. 23. The concerns described in No. III. are to be charged and assessed in the manner in the said No. III. mentioned, according to the rules prescribed by schedule (D.) of this Act, so far as such rules are consistent with the said No. III.: Provided that the annual value or profits and gains arising from any railway shall be charged and assessed by the commissioners for special purposes, 29 & 30 Vict. c. 36, s. 8. As to the effect of this enactment, see *Coltress Iron Company v. Black*, Law Rep. 6 App. Cas. 315, overruling *Knowles v. Macadam*, Law Rep. 3 Ex. D. 23, where it had been held that the effect of section 8 is to transfer the concerns described in No. III. from schedule (A.) to schedule (D.).

³ As to corporations, companies, &c., and their officers, see ss. 40, 54.

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whatever having a claim on or out of the said profits;¹ and all such persons, corporations, companies, and societies respectively shall allow out of such produce or value a proportionate deduction of the duty so charged, and the said charge shall be made on the said profits exclusively of any lands used or occupied in or about the concern.

The computation of duty arising in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum; provided that if any adventurer shall declare his proportion or share in such concern, in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits acquired in one or more of such concerns his loss sustained in any other of the said concerns, over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer which shall have been duly proved by the company in their computation of duty, and shall have been allowed by the respective commissioners, and in every such case one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account in the parish or place where such adventurer shall be chargeable to the greatest amount, and the amount of each person's share so proved and allowed shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective commissioners shall cause the assessments on the said companies to be rectified as the case may require; and the certificate of the commissioners

Duty on mines to be charged on the company jointly, but any adventurer may claim to be charged separately, in order to set off his loss in one concern against his profits in another.

¹ Coal Mine. Profits. Deduction. Where, under agreement, a coal company recouped themselves out of the royalty for the year an amount paid to the lessor, on account of dead rent, in previous years:—*Held*, that the amount should not be deducted in estimating the profits chargeable. *Broughton Coal Co. v. Kirkpatrick*, Law Rep. 14 Q.B.D. 491.

making such separate assessment shall be an authority to the commissioners acting in another district to cause the assessments on the respective companies to which such assessment shall belong to be rectified; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, the certificate of the commissioners acting for such other district of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the commissioners making such assessment.

No. IV.

Rules and Regulations respecting the said duties.

- 1st.—All properties chargeable to the duties in schedule (A.) shall be charged in the parish or place where the same are situate,¹ and not elsewhere, except as herein excepted :

Properties to be charged in the parish :

Provided that the profits arising from canals, inland navigation, streams of water, drains, or levels, or from any railways or other roads or ways of a public nature, and belonging to or vested in any company of proprietors, or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town, or place, at or nearest to the place where the general accounts of such concern shall have been usually made up; and it shall be lawful for the said proprietors or trustees having paid the duties so chargeable either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction; and it shall

Except canals, railways, &c., which are to be charged where the general accounts are made up.

Duties may be deducted from interest payable to creditors.

¹ In cases of doubt, the commissioners of inland revenue may direct in what district, parish, or place the assessment shall be made. Taxes Management Act, 1880, s. 53.

* S. 103.

Manors extending into different parishes, and fines, where they shall be charged.

Lands in the same occupation to be included in one account, but to be charged according to the parishes.

Proportion in each parish, and belonging to distinct owners, to be stated.

Lands in different parishes to be charged in either,

be lawful for the said creditors to receive such interest in full, and they shall not be liable thereupon to the penalty hereinafter contained.*

Provided also, that the profits arising from any manor or royalty which shall extend into different parishes may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held: Provided also, that the profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account, where the person to be charged under the regulations of this Act shall reside:

2nd.¹—All lands occupied by the same person shall be brought into every account thereof required to be delivered by such person under this Act, whether the same shall be occupied by such person as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts; but the charge thereon shall be in each parish or district in proportion to the value of the property situate therein, of which proportions the occupier shall be required to deliver an account in each parish wherein any part of such lands is situate; and a separate estimate shall be given of lands in the same occupation belonging to distinct owners: and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, he shall be charged for the lands so omitted at treble the rate contained in this Act, over and above the penalty herein imposed:

Provided always, that lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, but

¹ No. IV. par. 2, is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

wholly in the same district of commissioners, may be charged in either parish, at the discretion of the said commissioners, if they shall be satisfied that the proportion in each parish, either in respect of quantity, rent, or value of the said lands, cannot be ascertained; and if the said lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside:

where the proportion cannot be ascertained.

3rd.—For any dwelling-house in the occupation of a tenant which, with the buildings or offices belonging thereto and the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year, the assessment thereupon shall be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier, in default of payment by the landlord:

Houses under 10l. [and lands and tenements let for less than a year] charged on landlords.

4th.¹—For any compositions, rents, or other payments in lieu of tithes, the assessment thereupon may, if the commissioners think fit, be made on the respective occupiers of the lands from which such tithes arise, or on the respective persons liable to the payment of such compositions, rents, or other payments; and the said commissioners may direct notices to be delivered to such persons respectively, for the purpose of obtaining returns of the value of such compositions, rents, and payments, subject to the like penalties* (and under the regulations of this Act) for the returns of the annual value of lands:

Compositions, &c. for tithes may be charged on occupiers of land.

* S. 55.

5th.—If any mine enumerated in the fifth² rule, No. III., of this schedule, has, from some unavoidable cause, been decreased and is decreasing in the annual value thereof, so that the average of five years will not give

Mines falling, how to be charged

¹ No. IV. par. 4, is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

² There is no fifth rule; it should be the second rule^e.

If they have failed, the assessment may be discharged.

a fair and just estimate of the annual value thereof, it shall be lawful, after due proof before the commissioners for general purposes in the district where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year as is herein provided in other cases ; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said commissioners, on due proof thereof, wholly to discharge any assessment made thereon :

Mines to be charged where situate or produce manufactured.

Provided always, that whenever any such mine shall be situate or the produce thereof shall be manufactured in any place other than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and charged in the parish and district where the said mine is situate, or where the produce thereof is manufactured, and not elsewhere :

Duties in certain cases to be estimated according to profits accrued since commencement of possession.

6th.—If in estimating the value of any of the properties enumerated in No. II. or No. III. of this schedule, as before mentioned, it shall appear that the account required by the said rules cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest :

Houses of foreign ministers charged on landlord.

7th.—The duty to be charged under this schedule, in respect of any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement ;

Official houses charged on the occupiers.

8th.—The duty to be charged in respect of any house, tenement, or apartment belonging to her Majesty, in the occupation of any officer of her Majesty, in right of his office or otherwise (except apartments in her

Majesty's royal palaces), shall be charged on and paid by the occupier of such house, tenement, or apartment, upon the annual value thereof:¹

Occupiers
to deduct
the duty
out of the
rent.

9th.—The occupier of any lands, tenements, hereditaments, or heritages, being tenant of the same, and paying the said duties, shall deduct² so much thereof in respect

¹ As to this special provision, see lord Blackburn's remarks in *Coomber v. Justices of Berks*, Law Rep. 9 App. Cas. 66.

² For the powers of the commissioners to settle differences respecting deductions, see s. 160.

A tenant has a right to deduct from his rent the amount of the property tax assessed upon and paid by him in respect of his landlord, although the landlord is not, in fact, liable to be assessed, and has before the payment claimed exemption, and that exemption has been subsequently allowed. *Swatman v. Ambler*, 24 L. J. R. Ex. 185.

In an action for rent, the tenant may plead as to part that he has paid the landlord's property tax to that amount, in respect of the rent due to the plaintiff claimed by the declaration, after he has in fact paid the tax. *Tinkler v. Prentice*, 4 Taunt. 549.

Money paid under the Income Tax Act may be deducted whenever the next payment of rent is made, and consequently when made under process of court. *Franklin v. Carter*, 14 L. J. R. (N.S.) C.P. 241.

Where a tenant pays property tax assessed on the premises, and omits to deduct it in his next payment of rent, he cannot afterwards recover the amount as money paid to the use of the landlord. *Cumming v. Bedfordborough*, 15 Mee. & W. 438. See also *Denby v. Moore*, 1 Bar. and Ald. 123, decided on 46 Geo. 3, c. 65, s. 74, sched. A, No. 4, rule 9; and *Andrew v. Hancock*, 1 Bro. and Bing. 37.

In an action for rent, the tenant, having paid the property tax before action brought, has an undoubted right to deduct it at the trial, *Baker v. Davis*, 3 Camp. 474; but if he has not paid the tax, it is not to be deducted. *Pocock v. Eustace*, 2 Camp. 181.

Where the assignee of a term gave up at Michaelmas to a second assignee the occupation of a house, and afterwards paid three quarters of a year landlord's property tax, due at Michaelmas, and handed over the receipt to the succeeding occupier:—*Held*, that the succeeding occupier, paying two quarters of a year's rent accruing at the following Christmas, might tender in part of his rent the receipt for property tax given to the former occupier, and might plead it as a payment made by himself. *Clennell v. Read*, 7 Taunt. 50.

Where the tenant of premises under a lease, and at a rent payable half yearly, agreed to pay all taxes except the landlord's property tax, which the landlord agreed to allow, and the tenant agreed to lay out 20l. in repairs, which the landlord also agreed to allow, but afterwards distrained for half

of the rent payable to the landlord for the time being (all sums allowed by the commissioners being first deducted) as a rate of sevenpence for every twenty shillings thereof would by a just proportion amount unto, which deduction shall be made out of the first payment thereafter to be made on account of rent; and the receivers of her Majesty, and all landlords, both mediate and immediate, their respective heirs, executors, administrators, and assigns, according to their respective interests, and their respective receivers or agents, shall allow such deduction upon the receipt of the residue of the rent, under the penalty herein contained; * and the tenant paying the said assessment,¹ shall be acquitted and discharged of so much money as if the same had actually been paid unto the person to or for whom his rent shall have been due and payable; and the occupier of lands charged on the amount of any composition, rent, or payment for tithes arising therefrom, and paying the said duties, shall be entitled to make the like deduction from such composition, rent, or payment, on paying the same :

* S. 103.

Landlords,
&c. to
deduct the
duty out of
rent-
charges,
quit-rents,
&c.

10th.—Where any such lands, tenements, or hereditaments are subject or liable to the payment of any rent-charge, whether under the Act passed for the commutation of tithes,² or otherwise, or any annuity, fee-farm rent, rent service, quit-rent, feu-duty, teind-duty,

a year's rent, and sold to the whole amount, without allowing either for repairs or property tax, which he knew the tenant had paid to the collector:—*Held*, that the tenant might recover, in respect of the property tax, but not in respect of the repairs, in an action for money had and received against the landlord. *Graham v. Tate*, 1 Maule & S. 609.

¹ In an action for rent, to entitle the tenant to deduct the property tax, it is sufficient to prove the payments by the collector, without producing the assessment. *Philips v. Beer*, 4 Camp. 266. Where, however, the collector had given a blundering receipt:—*Held*, that it did not signify what the collector received; for the assessment, and not the collector's receipt, is the criterion how much the tenant may deduct. *Gabell v. Shevell*, 5 Taunt. 81.

² 6 & 7 Will. 4, c. 71. The duties in respect of tithe commutation rent charges may now be assessed on the owners. See the Act of 1853, s. 32.

stipends¹ to licensed curates, or other rent or annual payment thereupon reserved or charged, the landlord, owner, or proprietor by whom any deduction shall have been allowed as aforesaid, and the owner or proprietor being also occupier and charged to the said duties, shall deduct² and retain out of every such rent-charge, annuity, fee-farm rent, rent service, quit-rent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, so much of the said duties or payment on account of the same (the just proportion of the sums allowed by the commissioners in the cases authorised by this Act being deducted), as a like rate of sevenpence for every twenty shillings on such rent-charge, annuity, fee-farm rent, rent service, quit-rent, feu-duty, teind-duty, or stipend, or other rent or annual payment aforesaid, respectively, shall by a just proportion amount unto; and the receivers of her Majesty, and all persons who shall be anyways entitled unto such rents, duties, stipends, or annual payments, their receivers, deputies, or agents, are hereby required to allow such deduction upon the receipt of the residue of such moneys as shall be due and payable for such rents, duties, or annual payments, without any fee or charge for such allowance, and under the penalty herein contained; * and the landlord, owner, proprietor, and occupier respectively being charged as aforesaid, or having allowed such deduction, shall be acquitted and discharged of so much money as if the same had actually been paid unto such person to whom such rent-charge, annuity, fee-farm rent, rent service, quit-rent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, shall have been due and payable.

* S. 103.

11th.—Where any mortgagee or creditor in any heritable bond or wadset shall be in the possession of the lands, tenements, hereditaments, or heritages mortgaged or

Mortgagees
in possession
liable,
and when

¹ Appointed by the bishop to a stipendiary curate. See 1 & 2 Vict. c. 106, the Act against Pluralities, s. 83.

² For the powers of the commissioners to settle differences respecting deductions, see s. 160.

not in
possession
subject to
deduction.

secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same shall be liable to such deduction as any other landlord would be; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable in respect of the amount of the interest payable upon such mortgage or other debt as aforesaid shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid on account of such interest.¹

In case of
owner
dying, the
duty to be
paid by his
heirs, &c.

12th.—Where any lands, tenements, hereditaments, or heritages shall be occupied by the owner at the time the assessment shall be made, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person who on such death may become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment:

Houses
divided
into
distinct
properties.

13th.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers.²

Deductions
not to be
allowed,
unless
authorised
by the Act,
and an ac-
count
thereof
delivered to
the
assessor.

14th.—No deduction from the estimate or assessment on any lands, tenements, hereditaments, or heritages shall be allowed in any case not authorised by this Act, nor unless an account in writing, signed by the occupier thereof or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor within the time and pursuant to the notice delivered by such assessor; * and

* Ss. 47-8.

¹ For the penalty for refusing to allow this deduction, see s. 103.

² As to houses let in different apartments or tenements, and occupied by two or more persons, see the Act of 1853, s. 36.

if any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment.

No. V.

*Particular Deductions and Allowances in respect of the duties under schedule (A.)*¹

Deductions.

1. For the amount of the tenths and first-fruits, duties and fees on presentations paid by any ecclesiastical person within the year preceding that in which the assessment shall be made :
Tenths, &c.
2. For procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the assessment shall be made :
Procurations, &c.
3. For repairs of collegiate churches and chapels and chancels of churches, or of any college or hall in any of the Universities of the United Kingdom by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced :²
Repairs of chancels.
4. For the parochial rates, taxes, and assessments charged upon or in respect of any rent-charge confirmed under the Act passed for the commutation of tithes,³ on the
Parochial rates on rent-charge for tithes.

¹ No. V. is rep., 32 & 33 Vict. c. 67, s. 77, as to the metropolis as defined by that Act, so far as respects the deductions allowed by that Act.

² The deduction now allowed for these repairs is the amount expended in the year preceding that in which the assessment is made, instead of an average of twenty-one years. See the Act of 1853, s. 34.

³ 6 & 7 Will. 4, c. 71.

amount paid in the year in which the assessment shall be made :

Land tax.

5. For the amount of the land tax charged on lands, tenements, hereditaments, or heritages under the said Act passed in the thirty-eighth year of the reign of King George the Third,¹ where the charge thereon shall not have been redeemed :

Public rate for drainage, &c.

6. For the amount charged on lands, tenements, hereditaments, or heritages, by a public rate or assessment, in respect of draining, fencing, or embanking the same :²

Rate of deduction.

In all which cases there shall be allowed (unless such payments, or any part thereof, shall be made by a tenant) such sum of money as a like rate of sevenpence for every twenty shillings of the sums paid would by a just proportion amount unto ; and the sum so allowed shall be deducted from the assessment to be made on the property charged with such payments, except in the cases hereinafter otherwise provided for ; (that is to say.)

Allowances to ecclesiastical bodies, &c., how to be made.

Provided always, that the allowances to be granted in pursuance of the first, second, or third case may be granted to the ecclesiastical or collegiate body, rector, vicar, or other person aforesaid liable to the charges therein mentioned, in one sum, either by deducting the same from the assessment upon him (if any), or by certificate ; * provided that no abatement or deduction shall be made from any assessment for the allowances granted in pursuance of any of the cases mentioned in

* S. 61.

¹ Cap. 5.

² The amount expended by the landlord or owner of lands on an average of the twenty-one preceding years, in the making or repairing of sea walls or other embankments necessary for the preservation or protection of such lands against the encroachment or overflowing of the sea or any tidal river, may be deducted, although the sums expended may not have been charged on such lands by any public rate or assessment. See the Act of 1853, s. 37. As to allowance and repayment in respect of certain tolls, commonly known by the name of customs, levied in burghs in Scotland, under the authority of any act of parliament or charter, see the Act of 1853, s. 38.

this rule in respect of any such charges or payments as aforesaid, payable out of any rent-charge confirmed under the Act passed for the commutation of tithes,¹ but such allowances shall be granted by certificate in the manner hereinafter directed.*

61. And be it enacted, That the person entitled to any of the allowances mentioned in the next preceding rule, which are directed or authorised to be made by certificate, and which shall not have been made by deduction or abatement from the assessment, shall claim such allowance at any time after the expiration of the year of assessment, before the commissioners for general purposes of the district in which the property charged with the payments and charges mentioned in the said rule shall be situate; and the said commissioners, upon due proof before them that the claimant is entitled to such allowance, shall certify the particulars and amount thereof to the commissioners for special purposes at the chief office of inland revenue in England, and thereupon the said last-mentioned commissioners shall grant an order for the payment of such allowance, directed to the receiver-general of inland revenue, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, as may be most convenient for the party entitled to such allowance, and such receiver-general or officer as aforesaid is hereby required, on production and delivery to him of such order, to pay the amount of such allowance to the party entitled thereto out of any money in the hands of such receiver-general or officer arising from any duties placed under the management of the commissioners of inland revenue, taking the receipt of the party entitled to such allowance for the same, by endorsement on such order.

* S. 61.

Mode of
proceeding
in order to
obtain
certain
allowances
granted
under
sched. (A.)
No. V.

¹ 6 & 7 Will. 4, c. 71.

No. VI.¹*Allowances to be made in respect of the said duties in schedule (A.)²*

Allowances for colleges and halls in universities; For the duties charged—

On any college or hall in any of the universities of the United Kingdom in respect of the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same; and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall:

hospitals, public schools, almshouses,

Or on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging to such hospital, public school, or almshouse, and not occupied by any individual officer or the master thereof, whose whole income, however arising, estimated according to the rules and directions of this Act, shall amount to or exceed one hundred and fifty pounds per annum, or by any person paying rent for the same; and for the repairs of such hospital, public school, or almshouse, and offices belonging thereto, and of the gardens, walks, and grounds for the sustenance or recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, school, or almshouse:

and literary institutions;

Or on any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise: Provided also, that the said building be not occupied by any officer of such institution, nor by any person paying rent for the same:

¹ This No. VI., though divided from the rest of the schedule by s. 61, must be taken to form part of it. See s. 62.

² Similar allowances are granted in respect of property vested in the trustees of the British Museum. See s. 149.

The said allowances to be granted by the commissioners for general purposes in their respective districts :

Or on the rents and profits of lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes :

rents of lands belonging to hospitals, public schools, and almshouses, or vested in trustees for charitable purposes.

The said last-mentioned allowances to be granted on proof before the commissioners for special purposes of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only :

The said last-mentioned allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital, or almshouse, or other trust for charitable purposes, or by any trustee of the same, by affidavit,¹ to be taken before any commissioner for executing this Act in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the commissioners for special purposes, and according to the powers vested in such commissioners, without vacating, altering, or impeaching the assessments on or in respect of such properties ; which assessments shall be in force and levied notwithstanding such allowances.

62. And be it enacted, That where any allowance mentioned in No. VI. of the said schedule (A.) shall be granted by the commissioners for special purposes, under the authority of this Act, they shall give a certificate thereof, together with an order for payment of the same, directed to the receiver-general of inland revenue, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, in the manner herein provided* with respect to allowances to be granted under No. V. of the said schedule, and such allowance shall in like manner be paid to the party entitled thereto.

Special commissioners to certify allowances granted under sched. (A.), No. VI., and order payment thereof.

* S. 61.

¹ Exempt from stamp duty, see s. 179.

Duties in schedule (B.) to be charged under the following rules.

63. And be it enacted, That the duties hereby granted contained in the schedule marked (B.),¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

*Sched. (B.)
Rules.*

SCHEDULE (B.)

No. VII.

Rules for assessing and charging the properties under schedule (B.)

Duties to be charged in addition to the duties under schedule (A.) on the same properties, except for dwelling-houses distinct from farms and buildings occupied for trades or professions.

The duties last before mentioned shall be charged in addition to the duties to be charged under schedule (A.)¹ on all the properties in this Act directed to be charged to the said duties according to the general rule in No. I.,² schedule (A.) before mentioned, on the full amount of the annual value thereof, estimated as by this Act is directed (except a dwelling-house and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied, by virtue of one and the same demise, with a farm of lands for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except warehouses or other buildings occupied for the purpose of carrying on a trade or profession):

One-eighth to be deducted from rent of lands in England, subject to tithe commutation,

Provided that in all cases where lands are subject to a rent-charge in lieu of tithes, under the Act passed for the commutation of tithes,³ and in all other cases where lands in England are not subject to tithes, or to any modus or composition real in lieu thereof, there shall be deducted out of the duties contained in this

¹ For the schedule of charge at present in force, see the Act of 1853, s. 2, schedule B. A Deer Forest in Scotland is assessable under this schedule. *In re Middleton*, 13 Scot. Law Rep. 378; in which case, as to shootings, lord Ardmillan observes:—‘It cannot be doubted that game let is property let; unlet game must be estimated as of so much annual value.’

² Ante, p. 45.

³ 6 & 7 Will. 4, c. 71.

schedule a sum not exceeding one-eighth part thereof; and in all cases where such lands are subject to a modus or composition real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one-eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value of such lands shall, for the purpose of charging the duties under this schedule, be estimated at the rack-rent at which the same would be let by the year if wholly free from tithes, and there shall be deducted therefrom the amount of value of one-eighth of the said duties chargeable on the said estimate as in cases of tithe-free lands:

rent-charge, or tithe-free, &c.

Provided also, that any person being lessee and occupier of tithes or teinds taken in kind, or being the occupier of the lands from whence such tithes or teinds shall arise, and compounding for the same, shall be charged in respect of the occupation at the rate of twopence for every twenty shillings of the annual value thereof, estimated as aforesaid:

Lessees and occupiers of tithes to pay twopence for every twenty shillings.

Provided also, that the several properties hereinafter described in No. VIII. shall be assessed and charged in manner therein mentioned.

No. VIII.

Rules for estimating the properties hereinafter next mentioned under schedule (B.)

The profits arising from lands occupied as nurseries or gardens for the sale of the produce shall be estimated

Nurseries and market gardens.¹

¹ No. VIII. includes, in terms, lands occupied for the growth of hops, except where they form a part, not exceeding one-tenth, of a farm; but since

according to the rules contained in schedule (D.), and the duty shall be charged at the rate contained in the said schedule; and when the said duty shall have been so ascertained, the same shall be charged under schedule (B.) as profits arising from the occupation of lands.

the Act of 1853, all such lands are to be charged to the duties under schedule B. according to the general rules contained in schedule B., and not by estimating the profits of such lands according to the rules contained in schedule D. See the Act of 1853, s. 39, post, p. 230. No. VIII. is, therefore, superseded as regards such lands, and accordingly all reference to them is omitted in the text.

SCHEDULES (A.) AND (B.)

No. IX.

Rules for charging the said duties under schedules (A.) and (B.)

- 1st.** The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in schedule (A.), and shall be charged on and paid by the occupier for the time being, his executors, administrators, and assigns : To be paid by the occupier, &c.
- 2nd.** Every person having the use of any lands or tenements shall be taken and considered, for the purposes of this Act, as the occupier¹ of such lands or tenements : Who shall be deemed occupiers.
- 3rd.** The said several duties shall on each assessment thereof be levied on the occupier for the time being without any new assessment, notwithstanding any change in the occupation thereof: Provided that every tenant on quitting the occupation shall be liable for the arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied by the respective commissioners,* and repaid to the occupier by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment shall Assessments to be levied on the occupier.
How paid on change of occupation.
* S. 160.

¹ As to the occupation of lands or tenements. The occupation must (of course) be the occupation of the person himself: an occupation of a servant, as a servant, is the occupation of the master.

A police superintendent liable, in the course of his service in the police, to be removed from station to station, is not the occupier of the station in which he is resident for the time being. *Bent v. Roberts*, Law Rep. 3 Ex. D. 66. A police station inhabited by constables in the service of the police is in the occupation of the commissioners of police. *Clerk v. Commissioners of Dumfries*, 17 Scot. Law Rep. 774. See also *Coomber v. Justices of Berks*, Law Rep. 9 App. Cas. 61.

be liable in like manner as the testator or intestate would have been if living: Provided also, that every tenant quitting before the time of making the assessment shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective commissioners.¹

No. X.

Rules for estimating the annual value of properties before described in schedules (A.) and (B.) or either of them.

Tenant's rates and taxes paid by landlord, &c., to be deducted from the rent.

1st.² Where any landlord shall be subject to any covenant or agreement to pay or satisfy out of the rent reserved on any lands or tenements, any parochial rates, taxes, or assessments which by law are a charge on the occupier,³ or any composition for tithes; or where any rector, vicar, or other person entitled to any rent or other annual payment to be made in lieu of tithes (except a rent-charge confirmed under the Act passed for the commutation of tithes)⁴ or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes, or assessments charged on such tithes, rent, composition, or other annual payment aforesaid; then and in every such case the

¹ Tenants of lands who pay arrears under schedule (A.) due from former occupiers may deduct the amount from their rent. See the Act of 1853, s. 35.

² No. X., par. 1, is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

³ 'Where the landlord of lands in Scotland is by law charged with any public rates, taxes, or assessments which in England are by law a charge on the occupiers of lands, or with any public rates or taxes, or other public burdens, the like whereof are not chargeable on lands in England, such relief is to be given as shall be just and reasonable in regard to the charge of income tax in respect of an annual value exceeding by the amount of such rates, taxes, assessments and public burdens, the charge of the said tax on landlords in England.' 19 & 20 Vict. c. 80, s. 1.

⁴ 6 & 7 Will. 4, c. 71.

annual value shall be estimated for the purposes of this Act exclusive of such rates, taxes, or assessments, and of such composition for tithe, to be computed on the amount thereof *bonâ fide* paid by such landlord or other person aforesaid in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes, or assessments charged on the same, or any composition for tithes thereon, then the said annual value shall be also estimated exclusive of such rates, taxes, and assessments and composition for tithes, to be computed in like manner as aforesaid :

2nd.¹ Where any tenant of lands or tenements shall be subject to any covenant or agreement to pay or satisfy any aids, taxes, rates, or assessments by law chargeable on or payable by the landlord, the amount thereof which shall have been *bonâ fide* paid by such tenant in and for the year preceding the year of assessment shall in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years; and if not so let, the estimate shall be made according to the general rule in schedule (A.), with the like addition thereto of the amount of such payment :

Landlord's rates and taxes paid by tenant to be added to the rent.

3rd.¹ Where the amount of rent of lands or tenements reserved in money shall depend in the whole or in part on the price of corn or grain, the estimate for the purpose of charging the duties in schedule (A.) shall be made on the amount payable according to the average prices or *fiars* fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where

Amount of rent depending on price of corn or grain, &c., how to be ascertained.

¹ No. X. par. 2, 3, are rep., 32 & 33 Vict. c. 67, s. 77, so far as they relate to the metropolis as defined by that Act.

the whole or a part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the like average price or fiar computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands, estimated according to the said general rule:

Amount of
rent
depending
on produce.

4th.¹ Where the amount of rent reserved on lands or tenements shall depend on the actual produce thereof, either in respect of the price or quantity of such produce, the estimate for the purpose of charging the duties in schedule (A.) shall be made on the amount of value of such produce in the year preceding the year appointed for payment of the duty, according to the prices fixed and according to the quantity produced in that year, by the same rules and in the same manner by which such rents have usually been ascertained between the proprietors and their lessees or tenants; and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall, on appeal or surcharge, be rectified accordingly:

In Scotland
the esti-
mate to be
made accor-
ding to the
general
rule in
schedule
(A.)

5th. Every estimate of such property in Scotland shall be made without reference to the cess or tax roll or valued rents heretofore used in Scotland, or any stent thereon, and shall be made according to the general rule contained in schedule (A.) to the best of the belief and judgment of the commissioners, assessors, and others employed in charging the said several duties.

Assessment
of lands and
tenements,
how to be
made by
the
assessor.
* s. 52.

64.¹ And be it enacted, That upon every account of the annual value of the several properties aforesaid to be charged under schedules (A.) and (B.) delivered in manner before directed to the assessor* he shall make assessment of the said property on the amount of the sum ascertained by such

¹ No. X. par. 4 and section 64 are rep., 32 & 33 Vict. c. 67, s. 77, so far as they relate to the metropolis as defined by that Act.

account, if he shall be satisfied with such amount ; but if he shall not be satisfied therewith, or if no such account shall have been returned, or if the occupier or other person aforesaid shall not be resident within the limits of the district of such assessor, and no such return shall have been made, then the said assessor shall estimate, to the best of his judgment, the annual value of the said property of which no sufficient account shall have been delivered, and make an assessment of the same accordingly ; and in doing so it shall be lawful for such assessor in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, and he is hereby required in every such case to make such assessment according to the following Rules ; (videlicet,)

Rules for assessment where the annual value cannot be otherwise ascertained.

No. XI.

1st. Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to schedule (A.), the assessment thereon to be made under this Act shall be made on the same sums respectively as in such rate :

Where the poor rate is made on the full value.

2nd. Where the said rate shall be made throughout by such pound rate on any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate, but the assessment thereon to be made under this Act shall be made at the same sums respectively as they would have been estimated at if the said rate had been made on the full amount of such annual value :

Where it is made on a proportionate part of the annual value.

3rd. Where properties of different kinds shall be rated in the said rate according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both

Where it is made according to different proportions.

as to the value and rate of charge, shall, in making the assessment under this Act, be observed throughout, as well with respect to such lands as to the other properties therein rated, so far as relates to such rates as shall be made either on the full value of the properties or on any proportionate part thereof:

Where the proportions of the rate are not known, &c.

4th. In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessor to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessor is able to ascertain the rack-rent of all or any of the properties which shall have been so let within the period of seven years preceding within the limits of the parish or place where the said assessors shall act, he shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimate so made shall form the basis on which the estimates of other properties, of which the rack-rent shall not have been so ascertained, shall be made; and he shall make his estimate of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent has been so ascertained are valued at in such rate bear to the sum charged in the said rate on the said properties first estimated; and he shall apportion the sum so estimated on such other properties in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make his assessment under this Act accordingly; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessor shall make an estimate as above directed upon each of such kinds of property for the purpose of forming a basis on which the estimates of other properties of the same kind may be made.

65.¹ Provided always, and be it enacted, That where any dwelling-house or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately occupied, shall be under the annual value of ten pounds,² and the assessor shall be able to estimate the said value, either by the rules before mentioned, or from his own knowledge, or otherwise, it shall be lawful for him to estimate such property accordingly, to the best of his judgment, and to make an assessment thereon, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the true annual value of the said properties, and to assess the same according to this Act, he shall forfeit any sum not exceeding ten pounds.

Assessor to estimate dwelling-houses, &c., under 10l. without a return.

66.³ And be it enacted, That in case any tenant at rack-rent shall produce to the assessor the lease or agreement in writing under which he immediately holds any premises to be charged as aforesaid according to the general rule, the production of which lease or agreement every such assessor is hereby authorised to demand whenever the same shall appear to him necessary; and in case it shall appear by such lease or agreement that the same premises shall have been let within the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor to make his assessment according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear

Assessors may make their assessments of lands let at rack-rent on the production of the lease by the tenant, according to the reserved rent.

¹ Section 65 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

² For any dwelling-house in the occupation of a tenant which, with the buildings or offices belonging thereto, and the land occupied therewith, shall be under the value of ten pounds, the assessment is to be made on the landlord. See s. 60, schedule A., No IV., third Rule.

³ Section 66 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

If such lease shall be bonâ fide at rack-rent.

to the commissioners that the said lease or agreement doth not express the full consideration, whether in money or value, for the demise, or the rent bonâ fide paid for the same, or that the rent reserved is less than the rack-rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect with intent to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid :

Provided always, that regard shall be had to the cases before mentioned,¹ where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord to discharge the tenant's taxes, rates, assessments, or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates, or assessments, or on occasion of any expenses incurred or to be incurred by the lessee or assigns, whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or public rate or assessment before described :

Rules to be observed in assessing land let in consideration of a reserved rent and for improvements.

Provided also, that upon every demise for years of lands made or to be made in consideration of a rent reserved, and also in consideration of certain improvements to be made in the lands demised at the proper cost and charge of the lessee or tenant, if it shall be proved to the satisfaction of the commissioners for general purposes acting for the division where such lands are situate that the rent reserved hath been settled on the estimate of the medium annual value of the said lands, computed on an average for the whole term granted in expectation of the progressive improvement of the said farm at the cost and charge of the said lessee or tenant, and the said annual rent is fixed and made payable to the same amount in each year on the said average, whereby the said rent so estimated and made payable did or doth exceed the just annual value of the said lands as the

¹ See No. X., Rules 1 and 2, ante, pp. 68, 69.

same were or are worth to be let at rack-rent at the commencement of the term granted by the said demise, then and in such case the estimate of the annual value of the said lands, and the assessment thereupon, shall be made and computed according to the following rule; (that is to say) in regard that the rent reserved hath been settled on a fair average of the annual value of the said lands, computed on the whole of the term so granted, the said commissioners, on due proof of the circumstances before mentioned, shall cause the said duty payable in respect of the property in the said lands to be computed and charged on the amount of the rent so reserved and made payable as aforesaid, for each year of assessment, without variation during the said term, subject nevertheless to such deductions as by this Act are allowed; and the said commissioners shall also cause the said duty payable in respect of the occupation of the said lands to be computed and charged on the full and just value of the said lands, to be ascertained at the times and in manner hereinafter mentioned; (that is to say) on all such demises made before the passing of this Act, the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the first year of assessment after the passing of this Act, by a valuation to be made thereof under the powers and according to the directions herein contained, and to the satisfaction of the said commissioners, which valuation shall be in force for the term limited for the continuance of this Act, if the said demise shall not sooner expire; and the amount ascertained by such valuation shall be deemed to be the rack-rent at which the said lands are worth to be let for the said term, if the said demise shall not sooner expire, and the assessment thereupon shall in each year of the said term be made on the said valuation; and on all such demises to be made after the passing of this Act the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the said demise, by a like valuation to be made thereof in manner aforesaid.

Tenants at rack-rent under a parol demise, or not able to produce leases, to deliver an account of the rent.

67.¹ And be it enacted, That in case any tenant at rack-rent under any parol demise from year to year, within the period mentioned in the said general rule,² or any tenant who, by reason of any mortgage or other contract, shall not have the custody or possession of or the power over any lease or agreement in writing under which he holds the premises demised within the said period, and who shall give reasonable proof to the commissioners why he is unable to produce the same, shall deliver to the assessor an account in writing signed by such tenant of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this Act, in all cases where he may be called upon under the authority of this Act to produce such lease or agreement; and it shall be lawful for such assessor to make his assessment according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the said commissioners that the said account doth not express the full consideration for such demise, or the rent bonâ fide paid for the same, or that the rent reserved is less than the rack-rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to diminish the assessment to be made thereon: Provided always, that lands held for a longer period than seven years by any tenant under a demise from year to year, or at will, shall be estimated and assessed at the annual value thereof, unless the tenant shall show and prove to the satisfaction of the said commissioners that the same lands are held under a demise which commenced by agreement made and a rent fixed within the period of seven years, on the determination of the former demise thereof, by due notice within the said period.

Lands held under a tenancy from year to year, or at will, to be rated by value, unless the rent be fixed on a demise within seven years.

¹ Section 67 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

² The preceding seven years. See s. 60, schedule A., No. 1, ante, p. 45.

68.¹ And be it enacted, That every person who shall wilfully deliver any such account as aforesaid which shall be false, or who shall wilfully refuse, neglect, or omit to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in treble the duty hereby directed to be charged as aforesaid, computed on the annual value of the premises held under such demise, estimated according to this Act; and the inspector and surveyor are hereby respectively required to surcharge the same, and the commissioners are required to make an assessment accordingly.

Penalty on tenants delivering false accounts of the rent of the premises, or neglecting to produce lease, &c.

69. And be it enacted, That every tenant of lands, tenements, or heritages in Scotland shall, within ten days after the assessor shall have left at his usual place of abode, or at any dwelling-house or other place on the premises to be charged with the assessment, a note in writing requiring the same, produce to such assessor the tack or lease or other agreement or articles in writing under which such tenant holds such lands or tenements, or where the same shall not be in the power, custody, or possession of such tenant, or there shall be no such tack, lease, or agreement or articles, then he shall leave with such assessor, or at his dwelling-house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord of such lands and tenements as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice; and it shall be lawful for such assessor to make his assessment on the production of such lease or agreement or articles, according to the rent therein reserved and made payable; and in case of non-production of such lease or agreement or articles in writing, then upon the rent

Tenants in Scotland to produce their leases on notice, &c.;

Section 68 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands, tenements, or heritages have been bonâ fide let at the reserved rent notified to him as aforesaid, without other valuable consideration ; but in case such assessor shall not be satisfied with the notification given to him, or in case no such notification shall be given, then such assessor shall make the assessment as directed in the foregoing rules :

or leave them with a justice of peace or clergyman in a certain case.

Provided always, that if the farm occupied by such tenant shall be distant more than ten miles from the dwelling-house of such assessor, it shall be competent to such tenant to lodge his lease or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated ; and the said justice of the peace or clergyman respectively shall be obliged to show the said lease or note of the rent to the said assessor when required.

All properties to be assessed whether occupied or not.

Power to distrain.

70. And be it enacted, That the said several duties shall be assessed on all lands, tenements, and hereditaments, whether occupied at the time of assessment or not ; and so far as respects the duties chargeable under schedule (A.), in case any lands charged to the said duties shall be unoccupied, and no distress can be found on the same at the time such duties shall be payable,¹ it shall be lawful for the collector of the parish or place where the said lands are situate for the time being, at any time after, to enter upon the said lands when there shall be any distress thereupon to be found, and the distress to seize and sell, under the like powers as he might have distrained on the same lands if in the occupation of such person at the time the duties became due :

Assessments on houses to

Provided always, that the said duties, or either of them, shall not be levied on any house which shall be or become

¹ As to the power to distrain, see the Taxes Manag. Act, 1880, s. 86. The right of distress is not taken away by the Companies Act, 1862, in which the Crown is not specially named ; and, that being so, the court will order the liquidator to pay the Crown in priority to the other creditors. *In re Henley & Co.*, Law Rep. 9 Ch.D. 481, reversing the decision of Malins, V.C.

unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the commissioners, on due proof of the time during which such house remained unoccupied.

be discharged for the period they are unoccupied.

71. And be it enacted, That where by any assessment the duties shall be charged on tithes or teinds, and the same shall not be paid within the respective times limited by this Act, it shall be lawful for the collector and officer respectively to distrain upon such tithes or teinds, or any other goods or chattels of the owner of such tithes or teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for levying the said assessment, under and subject to the like powers granted by the said Taxes Management Act, 1880.

Power to distrain for the duties charged on tithes.

72. And be it enacted, That when any assessment shall be charged on any composition for tithes or teinds, or any rent or payment in lieu thereof, the occupier of the lands and premises charged with such composition, rent, or payment shall be answerable for the duties so charged, and may deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets of fairs, or on tolls, fisheries, or any other annual or casual profits not distrainable, the owner or occupier, or receiver of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively by any of the ways and means prescribed by the said Taxes Management Act, 1880.

Mode of levying the duties on compositions for tithes,

or on manors or royalties, markets, fairs, tolls, fisheries, &c.

73. Provided always, and be it enacted, That no contract, covenant, or agreement between landlord and tenant,¹ or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon under

Contracts between landlords and tenants or other persons not to be binding

¹ See *Colbron v. Travers*, 12 C.B. (N.S.) 181, post, p. 116, note 2.

contrary to
this Act.

this Act, nor to be binding contrary to the intent and meaning of this Act, but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this Act authorised and allowed, and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants, or agreements.

As to Assessments.

Assessors
to make
their as-
sessment,
and deliver
them with
returns to
the com-
missioners.

74. And be it enacted, That the respective assessors shall make their assessments on all lands, tenements, and hereditaments, or heritages, within the limits of those places for which they are to act, and shall set down therein the full and just annual value of all such lands and premises, estimated in each particular case according to the directions of this Act, together with the names and surnames of the occupiers and proprietors thereof, and shall deliver the same, together with all returns which shall have been made to them, as well of such annual value as of any deduction claimed to be made therefrom, to the said commissioners for general purposes, such returns being first progressively numbered ;

Assessors
may apply
to commis-
sioners
and sur-
veyors for
instructions
in cases of
difficulty.

And whenever the said assessors shall not be able to make their assessments according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make application to the said commissioners, or to any inspector or surveyor, who shall severally instruct such assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities hereby vested in them respectively.

Assessors
on bringing
in their as-
sessment,
shall, if
required,
give notice
to the
overseers of
the poor to
produce the
rate books.

75. And be it enacted, That the assessors to be appointed for the said duties in England shall, at the time of bringing in their assessments, if required so to do by any surveyor or inspector of the said duties, or by the respective commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce¹ or cause to be produced to the said commissioners the book or books, or a true

¹ As to penalty for refusing to produce rate books, see s. 76.

copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place; and such overseers shall without fail produce such book or books to the said commissioners, or deliver the same to the said inspector or surveyor, for their use; and the said assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or on any and what proportionate part thereof, to the best of their knowledge and belief;

And the said commissioners shall, in case the said surveyor or inspector shall allege and show to the satisfaction of the said commissioners that the said assessments or any of them have not been made according to the directions of this Act, examine the said assessors, and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths, touching the proportions between the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and which of the properties in the parish or place shall be entitled to be assessed on the profits or on an average of the profits according to this Act;

And the said inspector or surveyor shall carefully examine the assessments made by the same assessors with the last rate made for the relief of the poor, in order that he may the better ascertain whether the said assessments have been made on all the properties situate in each parish, and according to the directions prescribed by this Act, and from the result of the said inquiries may rectify the same in any particulars which in his judgment may be requisite before the commissioners allow and sign such assessment as herein

Commissioners may examine assessors and overseers touching the making of the assessments.

Inspector or surveyor may rectify assessments if not duly made.

directed; and in so doing may pursue, if he think fit, the rules in No. XI.¹ of this Act before mentioned, relating to the said rates for relief of the poor.

Commissioners,
&c. may inspect public rate books, and take copies or extracts.

76. And be it enacted, That the several commissioners, inspectors, surveyors, and assessors acting respectively in the execution of this Act, or any person authorised by them respectively, shall have liberty, from time to time and at all seasonable times, to inspect and take copies of or extracts from any book kept by any parish officer or other person of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, in any place within the limits for which they shall be appointed, without the payment of any fee whatever; and if any person in whose custody or power any of the said books shall be shall refuse or neglect to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said commissioners with any such book when required so to do in pursuance of this Act, such person so offending shall forfeit any sum not exceeding twenty pounds nor less than five pounds.²

Penalty for refusal to permit such inspection, &c.

Assessors in Scotland to be assisted by the schoolmasters, and to be examined concerning their assessments.

77. And be it enacted, That it shall be lawful for the assessors in each parish or place in Scotland, and they are hereby required, to take to their assistance the schoolmaster in such parish or place, for the purpose of making such assessments of the lands and other premises within their respective limits; and at the time of bringing in their assessments they shall make oath of the truth of the same, and that such assessments are made according to the best of their skill and judgment, and shall submit to be examined on oath before the said commissioners in all matters and things concerning the said assessments which the said commissioners shall require for their information.

Assessors, &c. may

78.³ And be it enacted, That in cases where the occupier

¹ See s. 64, ante, p. 70.

² See also, as to the inspection of the public rate books, the Taxes Management Act, 1880, s. 39.

³ Section 78 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

or other person chargeable shall, upon due notice under this Act, omit to produce an account in writing as aforesaid * of the amount of the annual value of the property in his occupation, estimated according to the general rule in schedule (A.),¹ or such other rules in the said schedule as are applicable to such property, or shall have delivered an account with which the commissioners shall be dissatisfied, the several assessors, inspectors, and surveyors, having first obtained an order in that behalf, signed by the said commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power at all seasonable times in the daytime, to view and examine any lands or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act; and for so doing shall have liberty to enter upon any lands or grounds, whether enclosed or not, and to value the same, and to measure and survey the same if they cannot otherwise ascertain the annual value thereof.

view and survey lands by order of the commissioners.
* S. 52.

79.² And be it enacted, That within a reasonable time after the respective surveyors and inspectors shall have had the examination of the assessments delivered by the assessors, the commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto, and the said commissioners shall be satisfied that the said assessments have been made truly and without fraud, and so as to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said commissioners shall allow and sign such assessments :

Commissioners to allow and sign assessments not objected to, and made to their satisfaction.

Provided always, that in case the surveyor or inspector shall object to any such assessment, and shall apply for a revision thereof, suggesting in writing to the commissioners any error, mistake, or fraud in making the same, it shall be

On objection taken the commissioners may rectify assessments.

¹ Ante, p. 45.

² See also, as to the allowance and rectification of assessments, the Taxes Management Act, 1880, s. 56.

lawful for the said commissioners, according to the best of their judgment, to rectify such assessment, so that the duty may be fully charged according to the intent and meaning of this Act.

As to Appeals from Assessments.

Amount of assessments and day of appeal to be notified.

80. And be it enacted, That so soon as the assessments for any parish or place under schedules (A.) and (B.) shall be allowed and signed as aforesaid, the commissioners shall cause notice thereof, and of the day for hearing appeals therefrom, to be given in such manner as they shall judge expedient ;¹ which notice may be given either by delivering a copy of such assessment to the assessor of such parish or place, for the inspection of the parties charged thereby, together with a public notice of the day of appeal, to be affixed on or near to the church door or on any other public place in the parish, or by delivering to each party charged the amount of his assessment, together with a note of the day of appeal ; and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

In case of dispute the value of lands may be ascertained by actual valuation by order of the commissioners, &c.

81.² And be it enacted, That if upon appeal any dispute shall arise touching the annual value of any lands, tenements, hereditaments, or heritages, and the commissioners³ shall deem it necessary that a valuation thereof should be taken and made by any person of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person to be named by the said commissioners, the costs and charges whereof shall abide the final determination of the said commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath of the person making the same ; but in case the appellant shall not

¹ Persons assessed for mines or quarries, may appeal to the special commissioners, 23 & 24 Vict. c. 14, s. 7.

² Section 81 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

³ The appellant, as well as the commissioners, may require a valuation to be made by a person of skill. See the Act of 1853, s. 47.

proceed with effect to cause such valuation to be made as aforesaid, the said commissioners shall make an assessment according to the best of their judgment :

Provided always, that it shall be competent to the said commissioners, in every such case where the valuation so made shall exceed the value put upon the same lands, tenements, hereditaments, or heritages by the appellant, to direct the costs and charges attending the same to be paid by him ; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the collector of the parish or place, who, on the certificate of the commissioners present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such collector in his accounts with the proper officer for receipt, on delivering to him such certificate, together with the receipt and voucher for such payment.

By whom
the costs
of such
valuation
are to be
paid.

82.¹ Provided always, and be it enacted, That if on appeal the occupier of any premises held under a demise at rack-rent shall produce and show to the commissioners the lease, tack, or agreement in writing, or shall prove by any lawful evidence to be produced on his part, in case there shall be no such lease, tack, or agreement in writing, the annual amount of the rent at which such premises are let, it shall be lawful for the said commissioners, in case such rent hath been fixed by agreement commencing within the period of seven years mentioned in the said general rule ; * and they shall be satisfied that such lease, tack, or agreement doth express the full consideration for the demise under which such occupier shall hold the same, or that the rent bonâ fide paid by such occupier for the same hath been duly shown to them in evidence, and that such demise is made wholly in consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so

In case of
occupier
showing
lease on
appeal, or,
if no lease,
proving his
annual
rent, the
commis-
sioners may
reduce the
rate.

* S. 60,
sched.
(A.), No. I.

¹ Section 82 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

much as in their judgment will reduce the rate to a just rate on such rent:

Where lands are assessed at less than the value, the assessment may be increased.

Provided always, that if it shall appear to the said commissioners that any lands, tenements, hereditaments, or heritages shall have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, it shall be lawful for the said commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the property as the rate on the occupation of such lands, tenements, hereditaments, or heritages.

Abatement for Loss by Flood or Tempest.

Relief to be granted to occupiers and owners for losses caused by flood or tempest, where rent is abated in consequence.

83. And be it enacted, That whenever by any flood or tempest loss shall be sustained on the growing crops, or on the stock on lands demised to a tenant at a reserved rent, without fine or other sum paid, given, or contracted for in lieu of a reserved rent, or any part thereof, or the said lands, or any part thereof, shall by such flood or tempest be rendered incapable of cultivation for any year, and it shall be proved on oath to the satisfaction of the commissioners for general purposes acting for the division where the said lands are situate that the owner of the said lands hath in consideration of such loss abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said commissioners to abate in the assessment made in respect of the property in the said lands for the same year for which such rent hath been abated and to discharge therefrom the whole or the like proportion of duty as the said owner shall appear on such proof as aforesaid to have abated of or from the rent reserved and made payable to him on such demise; and it shall also be lawful for the said commissioners in every such case to abate in the assessment made in respect of the occupation of the said lands for the same year and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment

made in respect of the property on the said lands for the cause aforesaid.

84. And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on the lands of any infant, idiot, lunatic, or other proprietor incapable of consenting to any abatement in the rent as aforesaid, being in the occupation of any such tenant as aforesaid, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the assessment made in respect of the occupation of the said lands and to discharge the whole or any part of the said duty, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid if the said lands had belonged to a proprietor of full age and of sound mind, and capable of such consent as aforesaid.

The like relief extended to occupiers and owners where the owners are incapable of consenting to abatement of rent.

85. And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the several assessments made in respect of the property in or occupation of the said lands and to discharge the whole or any part of the said respective duties, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Abatement of assessment in case of losses on lands in the occupation of owners.

86. And be it enacted, That if any person shall be guilty of making any false claim for such abatement as aforesaid, or shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such abatement, or shall fraudulently or untruly declare the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation, on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit the sum of fifty pounds and

Penalty for making false claim for such abatement.

treble the amount of duty charged on him in respect of the said lands; and if the owner of any such lands, or any other person whatever, shall aid, abet, or assist any person charged to the said duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands or the amount of such loss, with intent fraudulently to obtain for himself, or for his tenant, or for the owner or tenant of the said lands, any such abatement as aforesaid, every such owner or other person aforesaid shall forfeit the sum of one hundred pounds.

First assessment under schedules (A.) and (B.) to remain in force for three years;

87.¹ And be it enacted, That the first assessment to be made after the fifth day of April one thousand eight hundred and forty-two, of the duties chargeable under either of the schedules marked (A.) or (B.) of this Act, shall be and remain in force for the space of three years,² without requiring returns from the parties charged therein for the second or third year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of or in the premises charged in such assessment may have happened; and the like sums shall be levied thereon for the second and third years respectively as shall or ought to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second and third years respectively as were granted for the first year; and the amount charged in such assessment shall be paid [by four instalments in each year, on the days and times herein specified for payment of such instalments,³] subject, nevertheless, to be varied and altered in the following cases; (videlicet,)

¹ Section 87 is rep., 32 & 33 Vict. c. 67, s. 77, so far as it relates to the metropolis as defined by that Act.

² The tax is now granted annually. As to the duration of assessments, see s. 176, post, p. 171, and the Taxes Manag. Act, 1880, s. 48, post, p. 287. As to the practice of allowing the assessments under schedules A and B to stand for three years, see ante, p. x.

³ Viz., in s. 176. Subsequently, in 1869, the provisions for the collection and payment of the duties in quarterly instalments, except such duties as are payable by way of deduction, or are assessable in respect of railways, were rep., 32 & 33 Vict. c. 14, s. 8. As to the time of payment, except where the

First.—If the inspector or surveyor shall find or discover that any person hath been under-rated in such assessment or omitted to be charged therein for the first year, or hath obtained an exemption or allowance for the first year which ought not to be allowed in the second or third year, it shall be lawful for such inspector or surveyor to surcharge such assessment for the second or third year in like manner in all respects as he is authorised to surcharge the assessment under the like circumstances for the first year of assessment, provided that such surcharge shall be made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the commissioners shall be of opinion that the assessment for the first year was, in the particular surcharged, deficient through the wilful default or neglect of the party to be charged :

unless the party be under-rated or omitted, or have obtained an exemption to which he is not entitled ;

Second.—If any person not chargeable in the first year of assessment shall become chargeable in the second or third year, it shall be lawful for the assessor, inspector, or surveyor to require the like returns, and to proceed to the assessment of such person in like manner for the second or third year, as if the whole assessment of the parish, place, or district had commenced in that year :

or a person not chargeable in the first year become so subsequently ;

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second or third year, by occasion of his being over-rated therein, he may appeal from the same in that year on delivering ten days' notice of such his intention to the inspector or surveyor, together with a true and perfect schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under like circumstances for the first year,* and no payment on such assessment

or in case of appeal.

* s. 80.

duties are payable by way of deduction, or, in England or Ireland, are assessable in respect of railways, see the Taxes Management Act, 1880, s. 82 ; and as to the time of payment of the duties under schedule D. by railway companies in England or Ireland, see the same Act, s. 95.

for the first or second year shall be construed to preclude such appeal; provided that for any vexatious appeal without reasonable cause it shall be lawful for the commissioners to award reasonable costs for the attendance of the inspector, surveyor, or assessor to be added to the assessment and levied therewith for the use of such inspector, surveyor, or assessor, and which shall be paid to them respectively in like manner as any other payments under this Act may be made to them :

Assessment may be collected in the second and third years by the book delivered for first year.

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second and third years respectively on the occupiers for the time being by the same rate or book which shall have been delivered to them¹ for the first year, unless the commissioners shall revoke the appointment of the said collectors, or shall alter or vary the assessments and deliver to them a new rate or book for the second or third year :

Commissioners' duplicates to be made for each year.

Fifth.—The duplicates of the commissioners shall be made for each year, and delivered to the proper officer for receipt, and at the chief office of inland revenue, containing the like particulars for the second and third years respectively as are herein required for the first year of assessment, varying only the amounts therein to be specified if the case shall require the same ; and all the powers, regulations, matters, and things contained in this Act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second and third years respectively, in respect of the sums to be levied in those respective years, and shall be applied in those respective years, as fully and as effectually as if the assessment had been made for those years respectively under the directions and regulations of this Act.

¹ As to collectors' duplicate of the assessment, see s. 172.

88. And be it enacted, that the duties hereby granted contained in the schedule marked (C.) shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

Duties in schedule (C.) to be charged under the following rules.

SCHEDULE (C.)¹

Rules for assessing and charging the duties under schedule (C.). *Sched. (C.) Rules.*

The said last-mentioned duties shall be paid by the persons and corporations respectively intrusted with the payment of the annuities, dividends, and shares of annuities, therein charged, on behalf of the persons, corporations, companies, or societies entitled thereto, their executors, administrators, successors, or assigns;

By whom duties to be paid.

And shall be assessed by the commissioners hereby authorised or appointed for those purposes;

And shall extend to all public annuities whatever payable in the United Kingdom out of any public revenue in the United Kingdom or elsewhere, and to all dividends and shares of such annuities respectively which shall become payable, except in the following cases of exemption from the said duties; viz.

To what stock duties extend.

Exemptions.

1. The stock, dividends, or interest of any friendly society legally established under any act of parliament relating to friendly societies;² provided it shall appear

Stock of friendly societies exempted

¹ The schedule of charge at present in force (see the Act of 1853, s. 2, schedule C.) is as follows: 'For or in respect of all profits arising from interest, annuities, dividends, and shares of annuities payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue.'

² The Friendly Societies Act, 1875, 38 & 39 Vict. c. 60. Friendly Societies are also entitled to exemption under schedule D. See the Act of 1853, s. 49. Registered Industrial and Provident Societies also are entitled to exemptions

by the rules of any such society deposited or to be deposited with the commissioners for the reduction of the national debt, or with the trustees of any savings bank, that the sums assured by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of two hundred pounds, or the amount of any annuity or annuities granted or to be granted by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of thirty pounds per annum : Provided also, that when any property belonging to any such society shall be invested in the public securities in the Bank of England, the said last-mentioned property shall be duly claimed and proved by any trustee or treasurer of any such society, or by any member thereof, before the said commissioners for special purposes :*

* S. 98.

Stock of
savings
banks
exempted.

2. The stock or dividends of any savings bank established or to be established under the provisions of an Act passed in the ninth year of the reign of King George the Fourth, intituled, 'An Act to consolidate and amend the laws relating to savings banks,' arising from investments with the commissioners for the reduction of the national debt ; and also the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited belonging to any depositor, or to any charitable institution :

3. The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only,¹ or which, according to the rules and regulations established by act of parliament, charter, decree, deed of trust, or will, shall be applicable by the said corporation, fraternity, or society, or by any trustees, to charitable purposes only, and in

Stock of
charitable
institutions
exempted.

under schedules C. and D. See the Industrial and Provident Societies Act, 1876, 39 & 40 Vict. c. 45, s. 11 (4), post, p. 342.

¹ The like exemptions are allowed in respect of dividends of stock vested in the trustees of the British Museum, or any of them, or in any other for their use, see s. 149.

so far as the same shall be applied to charitable purposes only ;

Or the stock or dividends in the names of any trustees applicable solely to the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes,

Provided the application thereof to such purposes shall be duly proved before the said commissioners for special purposes by any agent or factor on the behalf of any such corporation, fraternity, or society, or by any of the members or trustees.¹

4. The stock or dividends transferred to the accounts in the books of the Bank of England in the name or under the description of the lord high treasurer of England or of the commissioners of her Majesty's Treasury, or the commissioners for the reduction of the national debt, in pursuance of any act or acts of parliament; provided that the governor and company of the Bank of England shall from time to time cause to be transmitted to the said commissioners for special purposes an account of the total amount of stock which shall have been transferred to the said respective accounts, also the payments to be made by the commissioners for the reduction of the national debt on account of the Waterloo subscription funds.

Stock in the name of the Treasury or of the commissioners for reduction of the national debt.

5. The stock or dividends belonging to her Majesty, in whatever name the same may stand in the books of the Bank of England, and also the stocks or dividends of any accredited minister of any foreign state resident in the United Kingdom; provided the property thereof shall, if standing in the name of any trustee, be duly proved before the said commissioners for special purposes¹ by such trustee.

Stock belonging to her Majesty or to accredited ministers.

¹ As to how claims of exemption are to be made, see s. 98.

As to Accounts to be delivered.

The Bank of England and South Sea Company and the commissioners for reduction of the national debt to deliver accounts of annuities payable to and by them respectively to the commissioners for assessing the same.

89.¹ And for the assessing and charging of the said annuities payable to the company of the Bank of England [and to the South Sea Company respectively] at the receipt of the Exchequer as aforesaid, and the profits attached thereto respectively, and also for the assessing and charging of all annuities payable by the commissioners for the reduction of the national debt, and the dividends and shares of all other annuities payable out of any public revenue, which are or shall be entrusted for payment to the companies of the Bank of England [and South Sea respectively], be it enacted, that—

The respective companies, corporations, and commissioners having the distribution or payment of the said several annuities, dividends, and shares shall from time to time, as often as the payments thereon shall become due, deliver to the respective commissioners, appointed for the purpose of assessing the duties thereon as aforesaid,* true and faithful accounts, in writing, in books to be provided for that purpose, of the several amounts of such annuities and profits attached to the same, which shall be paid to the said companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be entrusted to any of such companies, corporations, or commissioners, for payment to the persons, corporations, and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without deduction on any pretence whatever, except as herein is allowed,* distinguishing therein the separate account of each person, corporation, company, and society entitled unto any part, dividend, or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said Exchequer, in such manner as that the part, share, and dividend of each person, corporation, company, and society of or to such

* S. 24.

* S. 95.

¹ Section 89 is rep., so far as it relates to the South Sea Company. Stat. Law Rev. Act, 1874 (No. 2).

annuities respectively may be distinctly charged and assessed to the said duty ;

And the said respective commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered to the best of their judgment and belief, and shall from time to time deliver the said books of assessments, signed by them respectively, to the said commissioners for special purposes ;

And the said commissioners for special purposes shall forthwith cause two certificates on parchment to be made out, under their hands and seals, containing the total amounts of duty, and of the annuities, dividends, and shares whereon the said duty shall have been charged contained in each assessment, together with the proper title or description of the corporation, company, or persons having the distribution or intrusted with the payment of such annuities, dividends, and shares respectively ; and they shall transmit one of such certificates to the respective commissioners for making such assessments, and the other certificate to the chief office of inland revenue in England.

90, 91, 92, relating to the assessment of dividends at the Bank of Ireland, are rep., Stat. Law Rev. Act, 1874, No 2. For the provisions now in force, see the Act of 1853, s. 11.

93. And be it enacted, That the respective corporations, companies, and persons entitled unto such annuities and profits attached thereto, or entrusted with the payment of the annuities, dividends, or shares of such public annuities as are hereinbefore described, shall, on notice of the amount of each assessment, from time to time to be made as aforesaid (which notice shall be given from time to time as and when the annuities, dividends, and shares aforesaid shall become payable, and before payment thereof), set apart and retain the amount of duty so assessed for the purposes of this Act ; and every such setting apart and retaining of the said duties shall be deemed a payment thereof by and on the behalf of the persons, corporations, and companies entitled unto the said annuities, dividends, and shares respectively ;

Companies
to set apart
and retain
sums
assessed.

and all persons, corporations, and companies entitled to such annuities or profits attached thereto, or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends, and shares, over and above the duty so assessed, to allow such payments in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or entrusted with such payments, shall be and are hereby acquitted and discharged of so much money, as if the same had actually been paid unto the persons to whom such annuities, profits, dividends, and shares did or might belong, or were by law payable.

Monies set apart to be paid into the account of the receiver-general of inland revenue.

94. And be it enacted, That all monies so set apart at the Bank of England, and by the commissioners for the reduction of the national debt, as before directed, shall be paid from time to time into the account to be kept at the Bank of England with the receiver-general of inland revenue as hereinafter directed, accompanied with a certificate of the amount of the assessment under which the same shall be so paid, under the hands of two or more of the commissioners making such assessment; and the governor and company of the Bank of England shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said company to be paid into the said account.

How small dividends shall be charged.

95. Provided always, and be it enacted, That in respect of any of the annuities, dividends, and shares of annuities chargeable under schedule (C.) by the respective commissioners for those purposes, it shall not be required of them to make an assessment for any amount or payment where the half-yearly payment on such annuities, dividends, or shares shall not amount to fifty shillings, but that the annuities, dividends, and shares whereof the half-yearly payment shall not amount to fifty shillings shall be accounted for and charged under the third Case of schedule (D.), by which profits of an uncertain annual value are directed to be charged: Provided also, that no person shall be required to return any statement of the profits of such annuities, divi-

dends, or shares, the half-yearly payment whereof shall amount to fifty shillings or more, and which are hereinbefore directed to be assessed in manner aforesaid, or be liable to any penalty for not returning the same, but all such dividends and shares whereof the half-yearly payment shall not amount to fifty shillings, and which shall be paid without such assessment, shall be duly returned in the manner before directed, under the penalty before contained.*

96. And be it enacted, That every person (other than the governor and company of the Bank of England, the directors of the East India Company, and the commissioners for the reduction of the national debt), intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the public revenue of any colony or settlement belonging to the crown of the United Kingdom¹ to any persons, corporations, or companies in the United Kingdom, or acting therein as agent or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered into the chief office of inland revenue in England an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the 'London Gazette;' and shall also, on demand by the inspector authorised for that purpose by the commissioners of inland revenue, deliver or cause to be delivered to him, for the use of the said commissioners for special purposes, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively;

And the said commissioners for special purposes shall make an assessment thereon under schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said commissioners for special purposes, giving notice of the amount thereof to the respec-

* *Sa. 52, 55.*

Persons intrusted with the payment of colonial annuities shall deliver accounts thereof.

Commissioners for special purposes to make assessments thereon.

¹ As to annuities, dividends or shares of annuities payable out of the revenue of any foreign state, see 5 & 6 Vict. c. 80, s. 2, post, p. 195.

tive persons intrusted with such last-mentioned payments, who shall respectively pay the duty on the said annuities, dividends, and shares on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said commissioners for special purposes, as are before directed in respect of annuities payable out of the public revenue of the United Kingdom :

* S. 94.

Provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the Bank of England as aforesaid * with the receiver general of inland revenue, and shall be answerable for such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments as other duties charged on the parties may be recovered against them ;

And if any person intrusted with the payment of any such last mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with the payment of, or in the payment of which he shall act as agent, or in any other character herein described, he shall forfeit the sum of one hundred pounds over and above the duty chargeable on such annuities, shares, or dividends.

Securities
issued at
the Exche-
quer or
other
public
office, and
India
bonds, to
be charged
under

97. And be it enacted, That any interest payable out of the public revenue on securities issued or to be issued at the Exchequer or other public office, by whatever names such securities shall be called, shall be charged to the said duties under the rules contained in schedule (C.) by the commissioners for assessing the profits of offices in the said Exchequer or other office aforesaid at which the same shall be

made payable ; * and the interest payable by the East India Company on the bonds issued or to be issued by them shall be charged to the said duties under the like rules by the commissioners hereinbefore appointed for that purpose ; * which said commissioners respectively shall execute this Act in relation to the profits arising from such securities and bonds as aforesaid, in like manner as the commissioners appointed by this Act are empowered to assess the profits arising from annuities payable out of the public revenue in other cases ;

schedule
(C.). &c.
* S. 80.

* S. 27.

And the said commissioners respectively hereby authorised to execute this Act in relation to such securities and bonds as aforesaid shall appoint assessors and collectors of the said duties arising from such securities and bonds from and amongst the officers intrusted with the payment or discharge of such securities and bonds, who shall respectively at the time of payment or discharge thereof compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the payment or discharge of such securities and bonds, which officer is hereby empowered to stop and detain the said duty, and to pay the same into the Bank of England to the credit of the receiver general of inland revenue in discharge of such assessment ;

And every person receiving or purchasing any such security or bond in circulation, with current interest thereon, shall be entitled and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties as may be done in other cases of payment of interest,* and as if such current interest were then due and charged to the said duty ; and the like computation and assessment shall be made whenever a new security or bond shall be issued in discharge of any former security or bond, with interest, or in discharge of interest due on any former security or bond ; and the person receiving such new security or bond in exchange for any former security or bond, with interest, or for such interest, shall pay to the proper officer

* S. 108.

at the time of receiving such new security or bond the full duty computed on the interest payable on the said former security or bond.

Claims of exemption to be made to the commissioners for special purposes according to following rules.

98. Provided always, and be it enacted, That all claims of exemption under any of the rules contained in schedule (C.)¹ from the said duties on annuities, dividends and shares of annuities, payable out of the revenue of the United Kingdom, shall be made to the commissioners for special purposes at the chief office of inland revenue in England, according to the following rules ; videlicet,

First.—Every claim shall be made in writing in such form as the commissioners of inland revenue shall direct, and the said commissioners for special purposes shall require the same to be verified on the affidavit² of every such person as they shall think necessary, such affidavit to be made as before directed in all cases cognisable before the said commissioners, and they shall have authority to demand and require, from every such person as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim :

Second.—Whenever the commissioners for special purposes shall have allowed any such exemption, they shall give an order for payment of the sums retained for the duties on such annuities, dividends, and shares, in respect of which they shall have allowed such exemption, to the respective claimants, or to the attorneys or agents who shall have been authorised to receive the said annuities, dividends, and shares, on behalf of the said claimants ; and such payment shall be made in like manner as is hereinbefore provided with respect to allowances to be granted under No. V. of schedule (A.) of this Act.*

* S. 61.

99. And be it enacted, That if any person shall, with in-

¹ Ante, pp. 91–3.

² The affidavit is not liable to any stamp duty ; see s. 170.

tent to defraud her Majesty, falsely or fraudulently make any claim to be exempted, either in his own behalf or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this Act, every such person shall forfeit the sum of one hundred pounds, and if such claim shall be made by any person in his own behalf he shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares.

Penalty for fraudulently claiming exemptions of stock.

Duties in
schedule
(D.) to be
charged
under the
following
rules.

100. And be it enacted, That the duties hereby granted, contained in the schedule marked (D.),¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

SCHEDULE (D.)

RULES.

To what
the duties
extend,

The said last-mentioned duties shall extend to every description of property or profits which shall not be contained in either of the said schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in schedule (E.), and not specially exempted from the said respective duties,

and by
whom they
shall be
paid.

And shall be charged annually on and paid by the persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, their executors, administrators, successors, and assigns respectively.

Rules for
ascertain-
ing the
duties.

Rules for ascertaining the said last-mentioned duties in the particular cases herein mentioned.

CASE I.

FIRST CASE.—Duties to be charged in respect of any trade, manufacture, adventure, or concern in the nature of trade,² not contained in any other schedule of this Act.

¹ For the schedule of charge at present in force, see the Act of 1853, s. 2, schedule D.

² The ownership of trading vessels let to freight is a trade, or concern in the nature of a trade, within the meaning of the income tax Act. *Attorney-General v. Borrodaile*, 1 Price, 148.

A Burial Board carrying on its business, under act of parliament, for the benefit of the ratepayers of the parish, must pay income tax on the excess of income over expenditure, as a profit under the income tax Act: where profit is made, it is immaterial, since the case of the *Mersey Docks v. Lucas*, Law Rep. 8 App. Cas. 801, what is the destination of that profit. *Paddington Burial Board v. Commissioners of Inland Revenue*, Law Rep. 13 Q.B.D. 9.

RULES.

1st.—The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance of the profits or gains¹ of such trade, manufacture, adventure, or concern upon a fair and just average of three years, ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the fifth day of April preceding the year of assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed : *

Computation of duty on trade.

* Rule 3 and s. 159.

Provided always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of three years,² the computation shall be made for one year on the average of the balance of the profits and gains from the period of first setting up the same :

Provided also, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the year of assessment, the computation shall be made according to the rule in the sixth Case of this schedule :³

2nd.—The said duty shall extend to every person, body politic or corporate, fraternity, fellowship, company, or society, and to every art, mystery, adventure, or concern carried on by them respectively, in the United

To whom the duty shall extend.

¹ Insurance company. Profits or gains. The sums payable to 'participating policy holders' in a life insurance company constitute 'profits or gains' of a company assessable to income tax. *Last v. London Assurance Corporation*, H.L. July 14, 1885, reversing the decisions of Q.B.D. and C.A., Law Rep. 12 Q.B.D. 389, C.A. 14 Q.B.D. 239.

² A new association formed by the incorporation of a partnership succeeds to the concern within the meaning of Cases I. and II., Rule 4, but the concern, being an old one, is not 'set up and commenced' within the period of three years within the terms of this proviso. *Ryhope Coal Company, Limited v. Foyer*, Law Rep. 7 Q.B.D. 485. See post, p. 109.

³ See post, p. 112.

Kingdom or elsewhere, as aforesaid; except always such adventures or concerns on or about lands, tenements, hereditaments, or heritages as are mentioned in schedule (A.),¹ and directed to be therein charged.

Deductions
not to be
allowed.

3rd.—In estimating the balance of profits and gains chargeable under schedule (D.), or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains on account of—

Any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with or arising out of such trade, manufacture, adventure, or concern; nor on account of any capital withdrawn therefrom; nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern;² nor for any

¹ See s. 60, schedule A., No. III., ante, p. 48.

² Business of Coal and Iron Masters. Profits. Deductions claimed for (1) cost of sinking pits, and (2) depreciation of buildings and machinery. Claim disallowed, *Addie & Sons v. Solicitor of Inland Revenue*. 12 Scot. Law Rep. 274.

Business of Ironfounders. Profits. Deduction claimed for depreciation of buildings, fixed plant and machinery. Claim disallowed. *Forder v. Handyside*, Law Rep., 1 Ex. D. 233. But see now, as to depreciation of machinery and plant, 41 & 42 Vict., c. 15, s. 12, post, p. 256.

Trade of a Brewer. Deduction claimed in respect of premiums paid for leases of public-houses, as for exhausted capital. Claim disallowed, as in respect of expenses unconnected with the production of the article. *Watney v. Musgrave*, Law Rep. 5 Ex. D. 241.

Business of Fire Insurance. Deduction claimed in respect of 'unearned premiums.' Claim disallowed. *Imperial Fire Insurance Company v. Wilson*, 35 Law Times, 271.

Business of Licensed Victuallers. Profits. Deduction claimed for de-

capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure, or concern; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest; nor for any debts,¹ except bad debts proved to be such to the satisfaction of the commissioners respectively; nor for any average loss beyond the actual amount of loss after adjustment; nor for any sum recoverable under an insurance or contract of indemnity:

- 4th.—In estimating the amount of the profits and gains arising as aforesaid no deduction shall be made on account of any annual interest, or any annuity or other annual payment, payable out of such profits or gains.²

No deduction for annual interest.

CASE II.

SECOND CASE.—The duty to be charged in respect of professions, employments, or vocations, not contained in any other schedule of this Act.

RULES.

- 1st.—The said duty on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual, or for a longer or shorter period; and to all profits and earnings of whatever value, subject only to such exemptions as are hereinafter granted:

To what the duty shall extend.

preciation in value of the lease of the premises year by year. Claim disallowed. *Gillett & Watts v. Colquhoun*, Q.B.D., Dec. 19, 1884, 33 W.R. 258.

¹ As to the valuation of doubtful debts in ascertaining the profits of any person chargeable under this schedule (schedule D.), see the Act of 1853, s. 50.

² There is nothing in ss. 102 and 159 of the Act to limit Rule 4, and, therefore, the claim of a company, to deduct interest paid on certain debentures given for money borrowed by the company, out of that which was the only fund the company had in their hands to pay, namely, the money derived from their gains, was disallowed as in direct contradiction to the grammatical and ordinary plain English reading of this 4th rule. *Alexandria Water Co., Limited v. Musgrave*, Law Rep. 11 Q.B.D. 174.

Computation of duty on professions.

2nd.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations (after making such deductions, and no other, as by this Act are allowed,)¹ [within the preceding year, ending as in the first Case,]² to be paid on the actual amount of such profits or gains without any deduction, subject to the like provisions as are made in the first Case in respect of the period of average, in the case of setting up and commencing such profession, employment, or vocation within the period herein limited :

Certain rules of the first case to extend to the second.

3rd.—The third and fourth rules in the first Case shall also extend to the profits arising under the second Case, as far as they are applicable.

CASES I. & II.

Rules applying to both the preceding Cases.

Deductions not to be allowed on first and second Cases.

1st.—In estimating the balance of the profits or gains to be charged according to either of the first or second Cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains, for—

Any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation ;

¹ In assessing the duty upon any clergyman or minister of any religious denomination in respect of any profits, fees, or emoluments of his profession or vocation, any sum or sums of money paid or expenses incurred by him wholly, exclusively, and necessarily in the performance of his duty or function as such clergyman or minister may be deducted. See the Act of 1853, s. 52. As to deduction on account of life insurance premiums, see the Act of 1853, s. 54.

² The duty is now to be computed upon a fair and just average of three years. See the Act of 1853, s. 48, post, p. 234.

Nor for any disbursements, or expenses of maintenance of the parties, their families or establishments ;

Nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade or concern, not exceeding the proportion of the said rent or value hereinafter mentioned ;¹

Nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation :

2nd.—The computation of the duty to be charged in respect of any trade, manufacture, adventure, or concern, of any profession, whether carried on by any person singly or by any one or more persons jointly, or by any corporation, company, fraternity, or society, shall be made exclusive of the profits or gains arising from lands, tenements, or hereditaments occupied for the purpose of such profession, trade, manufacture, adventure, or concern :

Duty on trade to be computed exclusive of the profits of lands.

3rd.—The computation of duty arising in respect of any trade, manufacture, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them :

Duty on trade carried on by two or more persons, how to be charged.

And the return of the partner who shall be first named in the deed, instrument, or other agreement of copartnership (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such copartnership, or where such precedent partner shall not be an acting partner, then of the precedent

¹ Two-thirds, see s. 101, post, p. 113.

* Ss. 52,
55.

acting partner),¹ and who shall be resident in the United Kingdom (and who is hereby required, under the penalty herein contained for default in making any return required by this Act,* to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return), shall be sufficient authority to charge such partners jointly :

Provided always, that where no such partner shall be resident in the United Kingdom, then the statement shall be prepared and delivered by their agent, manager, or factor resident in the United Kingdom, jointly for such partners ; and such joint assessment shall be made in the partnership name, style, firm, or description ; and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed,* or of accounting for separate concerns :

* Ss. 163-4,
168.

Provided, that if any partner being entitled to exemption shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partner separately ; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership :

Provided also, that any joint partner in such trade, profession, or concern, which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of duty payable in respect thereof, unless the commissioners respectively

¹ The part owners of trading vessels let to freight are special partners ; and the ship's husband, or managing part owner, falls within the description, in the income tax Act, of precedent acting partner in a trade or concern in the nature of a trade, and is bound to make a joint return of the aggregate profits of the concern to the property tax. *Attorney-General v. Borrodaile*, 1 Price, 148.

shall think proper to require a further return, in which case it shall be lawful for such commissioners to require from every such partner the like return and the like information and evidence, as they are hereby entitled to require from the precedent partner :

- 4th.**—If amongst any persons engaged in any trade, manufacture, adventure, or concern, or in any profession, in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, manufacture, adventure, or concern, or any profession, within such respective periods as aforesaid,¹ the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the respective commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause,¹ to be alleged to them, since such change or succession took place, or by reason thereof.

Computation of duty in case of change of partners.

- 5th.**—Every statement of profits to be charged under this schedule shall include every source so chargeable on the person delivering the same on his own account or

Duties to be charged in one division,

¹ The incorporation of a partnership creates a succession within the meaning of this rule. A diminution of profits from extraordinary depression of trade is a falling short of the profits from a 'specific cause' within the exception in this rule. *Ryhope Coal Company, Limited v. Foyer*, Law Rep. 7 Q.B.D. 485. As to charge on successor, see p. 294.

except where the same person is engaged in different concerns in trade in divers places.

* S. 106.

on account of any other person, and every person shall be chargeable in respect of the whole of such duties in one and the same division and by the same commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed).^{*} And every such statement on the behalf of any other person for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company or society, shall include every source chargeable as last aforesaid, and shall be delivered in that division where such person, corporation, fellowship, fraternity, company, or society would be chargeable if acting on his or their own behalf.

CASE III.¹

THIRD CASE.—The duty to be charged in respect of profits of an uncertain annual value not charged in schedule (A.)

RULES.

Computation of duty on uncertain profits.

1st.—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction:

Duty on interest, not being annual.

* S. 97.

2nd.—The profits on all securities bearing interest payable out of the public revenue (except securities before directed to be charged under the rules of schedule (C).)^{*} and on all discounts, and on all interest of money, not

¹ Small dividends under 50s. are to be charged under this Case III. See s. 95, ante, p. 96.

being annual interest, payable or paid by any person whatever, shall be charged according to the preceding rule in this case :

3rd.—Whenever the commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer in or seller of milk (which lands shall have been estimated and charged on the rent or annual value), are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just estimate of the profits of such dealer, it shall be lawful for the said commissioners to require a return of such profits, and to charge such further sum thereon as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the first rule in this Case.

Duty on dealers in cattle and sellers of milk.

CASE IV.

FOURTH CASE.—The duty to be charged in respect of interest arising from securities in the British plantations in America, or in any other of her Majesty's dominions out of the United Kingdom,¹ and foreign securities, except such annuities, dividends, and shares as are directed to be charged under schedule (C.) of this Act.

Computation of duty from securities in the colonies, &c., and foreign securities.

RULE.

The duty to be charged in respect thereof shall be computed on a sum not less than a full amount of the sums

¹ The duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, are now to be 'charged and assessed in Ireland in the same manner, and under the same schedules, rules, and regulations respectively, as the duties on securities and possessions of the like nature in Great Britain are directed to be charged, except so far as such schedules, rules, and regulations are altered or modified, in regard to the assessing or charging of duties in Ireland, by the express provisions of the Act of 1853.' See s. 7 of that Act.

(so far as the same can be computed) which have been or will be received in the United Kingdom in the current year, without any deduction or abatement.¹

CASE V.

Computation of duty from possessions in the colonies, &c.

FIFTH CASE.—The duty to be charged in respect of possessions in the British plantations in America, or in any other of her Majesty's dominions out of the United Kingdom, and foreign possessions.

RULE.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the actual sums annually received in the United Kingdom, either for remittances from thence payable in the United Kingdom, or for property imported from thence into the United Kingdom, or from money or value received in the United Kingdom, and arising from property which shall not have been imported into the United Kingdom, or from money or value so received on credit or on account in respect of such remittances, property, money, or value brought or to be brought into the United Kingdom, computing the same on an average of the three preceding years, as directed in the first Case, without any deduction or abatement than is hereinbefore allowed in such case.¹

CASE VI.

Computation of duty on undescribed profits.

SIXTH CASE.—The duty to be charged in respect of any annual profits or gains not falling under any of the foregoing rules, and not charged by virtue of any other of the schedules contained in this Act.²

¹ As to where the duty is to be charged, see s. 108.

² By 13 Geo. 3, c. 34, power was given to Improvement Commissioners for Brighton, to levy a duty of 6d. on every chaldron of coal landed on the beach or brought into the town, for the purpose of erecting groynes, &c.

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated to the commissioners, and the computation shall be made either on the amount of the full value of the profits and gains received annually, or according to an average of such period greater or less than one year, as the case may require, and as shall be directed by the said commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same or entitled thereto.

101. Provided always, and be it enacted, That nothing herein contained shall be construed to restrain any person carrying on, either solely or in partnership, two or more distinct trades, manufactures, adventures or concerns in the nature of trade, the profits whereof are made chargeable under the rules of schedule (D.), from deducting or setting against the profits acquired in one or more of the said concerns the excess of the loss sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this Act where a loss shall be deducted from the profits of the same concern; or to restrain any of such persons from making separate statements thereof; or to restrain any such person renting a dwelling-house, part whereof shall

Persons carrying on two or more concerns may set the loss sustained in one against the profits acquired in the other concern.¹

against the sea. By subsequent Acts the duty was continued and increased, and by 6 Geo. 4, c. clxxix., it was, together with rates which the commissioners were empowered to levy, market tolls, &c., to form a common fund for the general purposes of the Act, which included paving, lighting, and watching, and the maintenance of groynes and other sea works:—Held, that the corporation (who had succeeded to the rights of the Commissioners) were liable to pay income tax in respect of the coal duty. *Attorney-General v. Black*, Law Rep. 6 Ex. 78, confirmed on appeal (Ex. Ch.), ib. 308.

¹ Two or more concerns. Corporation. Profits of market hall, fish market, vaults and meat market charged. Deduction claimed for losses on utilisation and disposal of sewage; industrial schools; baths and parks, as other concerns within the meaning of this section. Claim disallowed. In re *Corporation of Birmingham*. In the Exchequer, June 9, 1875. 1 Tax Cas. 26.

be used by him for the purposes of any trade or concern or any profession hereby charged, from deducting or setting off from the profits of such trade, concern, or profession, such sum, not exceeding two third parts of the rent bonâ fide paid for such dwelling-house, with the appurtenances, as the said respective commissioners shall on due consideration allow : and the respective commissioners shall have authority to allow such deductions as in other cases, and to assess such persons accordingly.

Charge of
duty on all
annual
interest not
otherwise
charged.

102. And be it enacted, That upon all annuities, yearly interest of money, or other annual payments,¹ whether such payments shall be payable within or out of the United Kingdom, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of sevenpence, without deduction, according to and under and subject to the provisions by which the duty in the third Case of schedule (D.) may be charged ;

Interest
from profits
charged
liable to
deduction.

Provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment ; and the person so liable to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorised to deduct out of such annual payment at the rate of sevenpence for every twenty shillings of the amount thereof ; and the person to whom such payment liable

¹ Ejusdem generis with annuities or yearly interest of money. See *Foley v. Fletcher*, 3 Hurl. & N. at p. 779. See also *Taylor v. Evans*, 1 Hurl. & N. 101.

to deduction is to be made shall allow such deduction, at the full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty hereinafter contained; and the person charged to the said duties having made such deduction shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable;

But in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security in the British plantations,¹ or in any other of her Majesty's dominions, or on any foreign property or foreign security, or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits or gains not charged by this Act, or where any interest of money shall not be reserved or charged or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the duty before mentioned, according to and under and subject to the several and respective provisions by which the duty in the third case of schedule (D.) may be charged:

Provided always, that where any creditor on any rates or assessments not chargeable by this Act as profits shall be entitled to such interest, it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters, and things necessary to a due assessment of the said duties, and payment thereof, as if such rates or assessments were profits chargeable under this Act, and such officer shall be in like manner indemnified

All other interest to be charged under schedule (D.).

Interest secured on rates to be charged on the officer managing the accounts.

¹ The duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, are now to be charged and assessed in Ireland in the same manner, and under the same schedules, rules, and regulations respectively, as the duties on securities and possessions in Great Britain. See the Act of 1853, s. 7.

for all such acts, as if the said rates and assessments were chargeable.

Penalty on refusing to allow deductions.

103. And be it enacted, That if any person shall refuse to allow any deduction authorised to be made by this Act out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, he shall forfeit for every such offence treble the value of such principal money or debt ;

And if any person shall refuse to allow any deduction authorised to be made by this Act out of any rent or other annual payment mentioned in the ninth and tenth rules of No. IV. schedule (A.), or out of any annuity or annual payment mentioned in schedules (C.) * or (E.),* or in the next preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds ;¹

* S. 98.
* Sched. (E.), 5th rule.

And all contracts, covenants, and agreements² made or entered into, or to be made or entered into, for payment of any interest, rent, or other annual payment aforesaid in full,

¹ Where, by a marriage settlement executed in 1807, certain lands were conveyed, subject to 'an annuity or clear yearly sum of 100*l.*, freed and clear and without any deduction or abatement whatsoever in respect of any taxes or impositions then already, or which should thereafter be taxed, charged, assessed, or imposed upon the said premises, or upon the said annuity by authority of Parliament, or otherwise howsoever:—Held (following the cases cited ante, p. 2), that the persons paying the annuity were entitled to deduct income tax under this section (s. 103) and s. 73, and that the annuitant refusing to permit the deduction was liable to the penalty under this section. *The Attorney-General v. Shield*, 3 Hurl. & N. 834. And in a similar case of marriage settlement it was held that, assuming the terms of the deed to amount to an express provision that the jointure should be paid free of income tax (which it would seem they did), still the income tax must be paid by the jointress, this section (s. 103) prohibiting any contract to that effect. *Floyer v. Bankes*, 3 De Gex, J. & S. 306. N.B.—The point was not involved in the appeal case.

² It is, however, competent to a testator to direct that a rent-charge, created by his will, shall be free from income tax altogether, although that cannot be done directly by a contract, covenant, or agreement inter vivos, which alone are mentioned in the statute. *Festing v. Taylor & Somerset (Duchess)*, in the Exchequer Chamber, reversing the decision of the Queen's Bench, 3 B. & S. 235.

A reservation of an increased rent of 10*l.* during the existence of an

without allowing such deduction as aforesaid, shall be utterly void.¹

104. And be it enacted, That whenever it shall be proved, to the satisfaction of the said respective commissioners acting in the district where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains bonâ fide accounted for and charged by virtue of this Act at the rate and according to the rules specified in schedule (D.), without any deduction on account thereof,² it shall be lawful for such commissioners to grant a certificate thereof, under the hands of any two of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to abate and de-

Deductions on payment of interest of money, and other payments from profits charged under schedule (D.) to be made by virtue of a certificate.

income tax is not a violation of this provision. A landlord is entitled to all the rent which he can induce any person to pay; and if he does not in terms provide for the payment of the tax by a person by whom the Act of Parliament says it shall not be paid, but only provides for an increase of rent upon an increase of the burdens on his property, this is not eluding the provisions of the Act. *Colbron v. Travers*, 12 C.B. (N.S.) 181, following *Davies v. Fitton*, 2 Dru. & W. 225, a case under lord Stanley's (the Irish Tithe) Act.

Where a testator directed his trustees, out of the rents and profits of his estate, to pay and defray all taxes—parliamentary, parochial, or otherwise—affecting the hereditaments given to his wife:—Held, that income tax came within the words 'taxes affecting the hereditaments,' and that such direction did not contravene the terms of the income tax Acts; and, therefore, that the trustees were bound to pay the income tax. *Lovat v. Leeds (Duchess)*, 2 Dr. & Sm. 62. This case was followed in *Bannerman v. Young*. Law Rep. 21 Ch.D. 105.

¹ That is, void as regards the stipulation for the payment without deduction. See *Gaskell v. King*, 11 East, 165; *Wigg v. Shuttleworth*, 13 East, 87; *Howe v. Synge*, 15 East, 440; *Readshaw v. Balders*, 4 Taunt., 57; *Fuller v. Abbott*, 4 Taunt., 105; *Tinkler v. Prentice*, 4 Taunt., 549. These cases were decisions on 46 Geo. 3, c. 65, s. 115, from which this section is copied. An agreement that, if the tenant will continue to pay his rent in full without any deduction in respect of landlord's property tax paid by him, the landlord will repay to the tenant all sums which he has paid, or shall pay for landlord's property tax, is not invalid as being contrary to the provisions of this Act. *Lamb v. Brewster*, Law Rep. 4 Q.B.D., 220. C.A. *Ibid.* 607.

² This condition precedent is abolished by the Act of 1853, s. 40.

duct so much thereof as a like rate on such interest, annuity, or other annual payment would amount unto; and every person to whom such interest, annuity, or other annual payment shall be paid shall allow such deductions and payments, upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable:

Provided no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands, tenements, hereditaments, or heritages, as before mentioned, or of any office or employment of profit, or out of any annuity, pension, stipend, or any dividend, or share in such public annuities as are herein mentioned, but such deductions may be made without having obtained such certificate.

Charitable institutions exempted from the duties on interest chargeable under schedule (D.)¹

105. Provided always, and be it enacted, That any corporation, fraternity, or society of persons, and any trustee for charitable purposes only, shall be entitled to the same exemption in respect of any yearly interest or other annual payment chargeable under schedule (D.) of this Act in so far as the same shall be applied to charitable purposes only, as is hereinbefore granted to such corporation, fraternity, society, and trustee respectively in respect of any stock or dividends chargeable under schedule (C.) of this Act,* and applied to the like purposes; and such exemption shall be allowed by the commissioners for special purposes, on due proof before them, and the amount of the duties which shall have been paid by such corporation, fraternity, society, or trustee in respect of such interest or yearly payment, either by deduction from the same, or otherwise, shall be repaid under the order of the said commissioners for special purposes in the manner hereinbefore provided * for the repayment of sums

* S. 88, exemption 3.

* S. 98.

¹ As to the exemption to which Friendly Societies are entitled in respect of their interest and other profits and gains chargeable under schedule (D.), see the Act of 1853, s. 49.

allowed by them in pursuance of any exemption contained in the said schedule (C.).

106. And be it enacted, That—

Every person being a householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation) shall be charged to the said duties contained in schedule (D.) by commissioners acting for the parish or place where his dwelling-house shall be situate;

In what districts the duties are to be charged.

And every person engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, manufacture, adventure, or concern shall be carried on, or where such profession, employment, or vocation shall be exercised, whether such trade, manufacture, adventure, or concern shall be carried on, or such profession, employment, or vocation shall be exercised, wholly or in part only in the United Kingdom, or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern; *

S. 101.

And every person not being a householder, nor engaged in any trade, manufacture, adventure, or concern, nor in any profession, employment, or vocation, who shall have any place of ordinary residence, shall be charged by the commissioners acting for the parish or place where he shall ordinarily reside;

And every person not hereinbefore described shall be charged by the commissioners acting for the parish or place where such person shall reside at the time of beginning to execute this Act in each year by giving such general notices as are herein mentioned * or shall first come to reside after the time for giving such general notices; *

* S. 47.
* S. 177.

And every such charge made in such parish or place shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from the parish or place;

Declara-
tion to be
delivered
of the place
where
party is
chargeable.

And in order that the place where the said last-mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him declaring in what place he is chargeable, and whether he is engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, or not, and if he shall be so engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, also declaring the place where the same shall be carried on or exercised, and every particular concern, profession, or employment in which he shall be engaged in such place in the United Kingdom, whether wholly in the United Kingdom or in part only, as aforesaid:

Provided that where any trade shall be carried on in the United Kingdom by the manufacture of goods, wares, or merchandise, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandise shall be elsewhere:

In cases of
persons not
engaged in
trade
having two
residences,
where the
duties to be
charged.

Provided always, that every person not being engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling-house is situate in which he shall be ordinarily resident at the time of beginning to execute this Act in each year in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notices as aforesaid: ¹

107, relating to offices in Ireland, is rep., Stat. Law Rev. Act, 1874 (No. 2).

Duties on
profits of

108. And be it enacted, That the duty to be assessed by

¹ The duties in respect of interest from securities and possessions in Ireland are now assessed in Ireland, under the same regulations as the duties on securities and possessions in Great Britain, except so far as such regulations are altered or modified by the express provisions of the Act of 1853. See that Act, s. 7. The concluding part of s. 108, relating to securities and possessions in Ireland, is rep., Stat. Law Rev. Act, 1874 (No. 2).

virtue of this Act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the British plantations in America, or in any other of her Majesty's dominions,* may be stated to and assessed by the respective commissioners acting for the respective places hereinafter mentioned, videlicet, London, Bristol, Liverpool, and Glasgow, according to the regulations hereinafter mentioned, as if such duty had been assessed upon the profits or gains arising from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into the United Kingdom, or at or nearest to which the person who shall have received such remittances, money, or value from thence, and arising from property not imported as aforesaid, shall reside;

foreign or colonial possessions or securities, where to be charged.

* Sched. (D.), 6th case.

And in default of the owner or proprietor thereof being charged, the trustee, agent, or receiver of such profits or gains shall be charged for the same, and shall be answerable for the doing all such acts, matters, and things as shall be required by this Act to be done, in order to the assessing such profits to the duties granted by this Act, and paying the same, whether the person to whom the said profits belong shall be resident in the United Kingdom or not:

Provided always, that whenever the produce or the profits or gains arising from such possessions or securities as last aforesaid shall have been imported partly into the port of London, and partly into any of the outports of Bristol, Liverpool, or Glasgow, or shall have been received by any person partly in the city of London and partly in any of the said outports, within the period of making up the account on which the duty is chargeable by this Act according to the rules herein contained, the whole of the duty chargeable in respect of such produce, profits, or gains so imported or received shall be assessed and charged by the commissioners acting for the said city of London, and not elsewhere, and as if the whole of the said produce or the said profits or gains arising within the said period had been imported into or re-

ceived in London; and whenever such produce or profits or gains arising as aforesaid shall have been within such period wholly imported into or received at the said outports of Bristol, Liverpool, and Glasgow, and different parts thereof shall have been imported into or received at two or more of such outports, the duty chargeable thereon shall be assessed and charged at one of such places only, and in one account, and at such of the said places at which the major part in value of such produce or profits or gains shall have been so imported or received; provided that the statements of such produce, profits, or gains shall be delivered to the commissioners acting for each place at which any part of the said produce or profits or gains shall have been so imported or received and transmitted by the respective commissioners to the chief office of inland revenue in England, and the commissioners of inland revenue shall cause all such statements to be sent to the commissioners acting for the place where the duty thereon shall appear by such statements to be chargeable according to this Act, who shall accordingly assess the same in one sum.

London and East and West India Docks and St. Katherine Dock to be assessed in London.

Statements to be delivered at each place of residence.

* S. 106.

109. And be it enacted, That the profits arising from the docks called the London Docks, the East and West India Docks, and St. Katherine Dock respectively, situate in the county of Middlesex, shall be assessed by the commissioners acting for the city of London.¹

110. And be it enacted, That every person having two residences,* or carrying on any trade or exercising any profession in different parishes, places, or in any place different from the place of his ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like lists, declarations, and statements as he is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof;

Statements of profits

And all lists, declarations, and statements containing the

¹ According to the rules prescribed by schedule D., 29 & 30 Vict. c. 36, s. 8, post, p. 250.

amount of profits chargeable under schedule (D.) may be delivered to the respective persons and in manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

under
schedule
(D.) may
be deli-
vered under
seal.

As to the Additional Commissioners.

111. And be it enacted, That all statements of profits and gains described in schedule (D.) (except statements whereon assessments are to be made by the commissioners for special purposes as hereinafter authorised,)* shall be laid before the additional commissioners, or the commissioners for general purposes acting as additional commissioners in their respective districts; who shall appoint meetings for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements: and in case the said additional commissioners respectively shall be satisfied that any such statements have been bonâ fide made according to the provisions of this Act, and so as to enable the commissioners to charge the respective persons returning the same with the full duties with which they ought respectively to be charged on account thereof, and in case no information shall be given to the said commissioners of the insufficiency thereof, or no objection¹ shall be made thereto by the inspector or surveyor, which he is hereby empowered to make for sufficient cause, the said commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this Act.

Additional
commis-
sioners to
consider
statements
* S. 131.

and make
assess-
ments on
such as are
satisfac-
tory.

112. Provided always, and be it enacted, That where the surveyor or inspector shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for him to require the said commissioners to state specially and sign

Where the
surveyor is
dissatisfied
with an
assessment,
he may
require a
case to be
stated for
the opinion

¹ See ss. 113, 115, and 161.

of the
general
commis-
sioners.

the case upon which the question arose, together with their determination thereupon, which case the said commissioners are hereby required to state and sign accordingly, and to deliver to the said inspector or surveyor to be by him transmitted to the commissioners for general purposes for the same district; who shall with all convenient speed return an answer to the case so transmitted, with their opinion thereon subscribed; and according to such opinion the assessment which shall have been the cause of such appeal shall be altered or confirmed.

When no
statement
or no suffi-
cient state-
ment is
returned,
the addi-
tional com-
missioners
to make an
assessment
according
to the best
of their
judgment.

113. And be it enacted, That in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last-mentioned duties, or if the said additional commissioners shall not be satisfied with the statement delivered by any person, or any objection shall be made thereto by the inspector or surveyor (which he is hereby authorised and required to make in writing, setting forth the cause thereof whenever he shall see sufficient cause), or the said commissioners shall have received any information of the insufficiency of any statement, the said commissioners shall make an assessment on such person in such sum as, according to the best of their judgment, ought to be charged on him by virtue of this Act, which assessment shall be subject to an appeal, according to the directions hereinafter contained.*

* S. 118.

Additional
commis-
sioners may
refer state-
ments to
commis-
sioners for
general
purposes.

114. And be it enacted, That whenever the additional commissioners shall think it proper to refer any statement to the commissioners for general purposes without making any assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned commissioners the case in writing relative to such statement, as the same shall appear to the said additional commissioners, with any matter in question between them, either as to law or fact; and the said commissioners for general purposes shall proceed to enquire into the merits of such statement, in like manner as they would have been hereby authorised to do in case the said additional commissioners had made an assessment on such statement, and the party charged had appealed against

the same, and thereupon an assessment shall be made according to the determination of the said commissioners for general purposes.

115. And be it enacted, That the inspector or surveyor, being sworn as aforesaid,¹ shall and may at all seasonable times inspect and examine any assessment which shall be made by the additional commissioners, before the delivery thereof to the commissioners for general purposes; and in case he shall discover any error in the same which in his judgment shall require amendment, he shall certify the same to the said additional commissioners by whom the assessment shall have been made, and the said additional commissioners, upon sufficient cause being shown to them, shall amend the same as in their judgment the case shall require.

Inspector and surveyor may examine assessments, and erroneous assessments may be amended on their certificate.

116. And be it enacted, That in every case where the inspector or surveyor shall object to the amount of the duty charged by any assessment made by the additional commissioners, which he is hereby empowered to do in any case upon sufficient cause, he shall state such objection in writing to the said additional commissioners, who shall thereupon certify the same, together with the reasons for making such assessment, and any information they shall have obtained respecting the same, to the commissioners for general purposes; and the said inspector or surveyor shall also give such notice thereof to the party assessed as he is required to do by the Taxes Management Act, 1880 * in cases of surcharge, in order that the party so charged may be at liberty to appear before the said commissioners for general purposes in support of such assessment.

Inspector or surveyor to state his objections to assessments in writing,

and to give notice to the party.

* S. 68.

117. And be it enacted, That the said additional commissioners shall cause certificates of assessments to be duly made out from time to time as the same shall be completed, distinguishing the ward, parish, or place within their respective districts for which each such assessment shall be made, which shall contain the names and surnames of the parties charged,

Additional commissioners to make out certificates of assessments, &c.

¹ As to the oath of secrecy to be taken by inspectors and surveyors, see s. 88, and s. 189, schedule F.

and the sums which they respectively ought to pay by virtue of this Act; and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the commissioners of inland revenue; and the said additional commissioners shall sign such assessments, and from time to time deliver the same so entered and signed, to the commissioners for general purposes, under cover sealed up; and shall also cause the statements returned to them by the parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time, sealed up in the like manner, to the said commissioners for general purposes;

Provided that no assessment made by additional commissioners, or persons acting as such, shall be delivered to the respective parties until the expiration of fourteen days after the assessment, so signed as aforesaid, shall have been delivered to the commissioners for general purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

Appeals.

Persons
aggrieved
may
appeal, &c.

118. And be it enacted, That if any person shall think himself aggrieved by an assessment made by the said additional commissioners, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him, on giving ten days' notice thereof in writing to the inspector or surveyor, to appeal to the commissioners for general purposes¹ in the same district where such assessment was made, who shall hear and determine such appeal;

And the commissioners for general purposes shall from time to time appoint days for hearing appeals as soon after any assessments shall be returned to them by the additional

¹ Persons assessed or surcharged to the duties under schedule (D.) may, in lieu of appealing to the commissioners for general purposes, appeal to the commissioners for special purposes. See s. 130. The commissioners of inland revenue may authorise persons who have removed before appealing to appeal in the district to which they have removed. See the Act of 1853, s. 55.

commissioners as conveniently can be done ; and the assessors shall cause notice of the days so appointed to be given to the respective appellants ; and the meetings of the commissioners for the purpose of hearing appeals shall be held from time to time within the time limited by the said commissioners, with or without adjournment ; and no appeal shall be received after the time so limited, except on the ground of diminution of income, as herein mentioned :

Provided always, that if any person shall be prevented, by absence, sickness, or other reasonable cause to be allowed by the said commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk, or servant on the behalf of such appellant.

119. And be it enacted, That in order that all appeals upon such assessments may be determined in due time, the commissioners for general purposes shall cause a general notice to be fixed up in their office or left with their clerk, and also to be affixed on or near to the door of the church or chapel of such parish or place, or of some adjoining parish or place, in cases requiring the same by reason of any such place having no church or chapel, limiting the time for hearing all appeals, and which appeals shall be limited to be heard within a reasonable time after the cause thereof shall have arisen ; and no appeal shall be heard after the time limited in such notice, unless the appeal shall be made on behalf of any person who shall be absent out of the realm, or prevented by sickness from attending in person within the time so limited, in which cases it shall be lawful for the said commissioners to postpone any such appeal from time to time or to admit other proof than the oath of the party of the truth of the several matters required by this Act to be proved by his oath.

Notice to be given of the time limited for hearing appeals.

120. And be it enacted, That upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the commissioners for general purposes shall see cause to allow the objection of such inspector or surveyor to such assessment, the said commissioners shall

On any appeal, and when an objection made by the surveyor is allowed,

the commissioners shall require a schedule of particulars from the appellant.

direct their precept¹ to the person appealing to return to them, within the time limited therein, a schedule containing such particulars as the said commissioners shall demand, under the authority of this Act, for their information, respecting the property of such person, or the trade, manufacture, adventure, or concern in the nature of trade, or the profession, employment, or vocation respectively carried on or exercised by such person, and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said commissioners are hereby empowered and required to demand, at their discretion, whenever the same shall appear to them necessary for the purposes mentioned in this Act, and so from time to time until a complete schedule, to the satisfaction of the said commissioners, of all the particulars required by them, shall be delivered ;

And every such precept, being delivered to or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof ; or in case such person shall have removed from the jurisdiction of the said commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such precept on or near to the door of the church or chapel of the place where the commissioners shall meet in the execution of this Act, such precept shall also be binding upon such person according to the exigency thereof ; and such person shall make the return required by the said commissioners within the time limited in such precept, under the penalty in this Act contained,* and subject to such charge as the said commissioners are hereby authorised to make in such case ;

* S. 128.

To which schedule any inspector or surveyor sworn as aforesaid shall have free access at all reasonable times, and shall take such copies thereof or of any parts thereof, or ex-

¹ As to service of precepts by assessors, see s. 46.

tracts from the same, as he shall think necessary for the due execution of this Act.

121. And be it enacted, That it shall be lawful for the inspector or surveyor, sworn as aforesaid,* within a reasonable time to be allowed by the said commissioners for general purposes, after he shall have had the examination of such schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information; and the said inspector or surveyor shall, in every case of objecting to any such schedule, deliver a notice in writing of such objection to the party to be charged, or leave the same at his last or usual place of abode, under cover sealed up and directed to such party, in order that he may, if he shall think fit, appeal from the same to the said commissioners: Provided always, that no assessment shall be confirmed, nor any alteration therein be made, until the appeal upon such objection or assessment shall be heard and determined.

Inspector or surveyor may object to statements in schedule, giving notice to the party.

* S. 38.

122. And be it enacted, That if, upon receiving the objection of such inspector or surveyor to any schedule, the said commissioners for general purposes shall see cause to disallow such objection, or if, upon the hearing of any such appeal as aforesaid,* the said commissioners shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said commissioners for general purposes shall direct such assessment to be confirmed or altered according to such schedule, as the case may require;

Commissioners over-ruling objection, or satisfied with the assessment or schedule, may confirm or alter the assessment accordingly.

* S. 118.

Provided that in every case where they shall think proper that the said statement on which the additional commissioners made their assessment, or the schedule delivered to the commissioners for general purposes, should be verified, they shall direct the assessor to give notice¹ to the person to be charged with the said duties to appear before them to verify the said statement or schedule in the manner hereinafter

¹ As to service of notice by assessors, see s. 40.

mentioned,¹ and every such person is hereby required to appear accordingly before the said commissioners, and, on oath as aforesaid, to verify the contents of his statement or schedule, and to sign and subscribe the same with his proper name; and such oath shall be, that the contents of such statement or schedule are true to the best of his judgment or belief, and that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such reductions as are therein stated, and that no deduction whatever than such as is therein stated, and to such amount only as therein stated, hath been made from the profits or gains accounted for; provided always, that such person shall be at liberty to amend his said statement or schedule before he shall be required to take such oath;

And after such oath, and in every case where such statement or schedule shall not have been objected to as aforesaid and the said commissioners shall be satisfied therewith, they shall make an assessment according thereto, on the amount therein stated, at which the duty shall have been computed; and every such assessment, made after verification of such statement or schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

Commissioners may put questions in writing touching any assessment or schedule, and receive answers.

123. And be it enacted, that whenever the commissioners for general purposes shall be dissatisfied with any assessment returned by the additional commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said commissioners for general purposes to put any question in writing touching such assessment, or the contents of such schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof, and to demand an answer in writing accordingly from and signed by the person to be charged, and so from time to time

¹ i.e. upon oath, see s. 124.

whenever the said commissioners shall think the same necessary, and the said commissioners for general purposes shall from time to time issue their precept,¹ requiring true and particular answers to be given to such questions within seven days after the service of such precept; and every such person shall make true and particular answers, in writing signed by him, to such questions, within the time limited by such precept, or shall within the like period tender himself before the said commissioners for general purposes to be examined by them *vivâ voce* to such matters; and every person required to make such answers, or appearing before the said commissioners to be examined as a party, or as the clerk, agent, or servant of such party, as herein is mentioned,* shall be permitted to give his answers, either in writing as aforesaid or *vivâ voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse answering the same; and the substance of such answers as he shall give *vivâ voce* shall, in his presence, be reduced into writing, and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing or in any schedule or declaration, before he shall be called upon to verify the same in the manner herein directed,* and every such schedule shall be altered or amended as shall seem requisite, after such inquiry or examination. * S. 126. * S. 124.

124. And be it enacted, That it shall be lawful for the commissioners for general purposes, in every such case as aforesaid, whenever they shall think the same necessary, to require the person upon whom any assessment hath been made by the additional commissioners with which the said commissioners for general purposes are dissatisfied, or from whom such schedule or answers in writing as aforesaid have been received with which the said commissioners are dissatisfied, to appear and verify the same, and, upon the appearance of such person, to permit him to alter or amend such schedule or answers, and thereupon to administer to

Commissioners for general purposes may call upon the party to appear and verify their answers, &c. on oath;

¹ To be served by the assessors, see s. 46.

such person the oath hereinafter mentioned, and also to require any person who shall have been examined *vivâ voce* before them to verify his examination on oath, which any one of the said commissioners is hereby empowered to administer ;

And such oath shall be, that the contents of the said statements or schedules are true to the best of his knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent chargeable by this Act, to the best of his knowledge and belief, and a full and true account of every deduction made from his profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said commissioners by him as the same are then stated, or that the contents of his examination, as the same have been reduced into writing, are true ; and every such oath shall be subscribed by the party taking the same.

and may
summon
witnesses
and
examine
them upon
oath.

* S. 128.

125. And be it enacted, That it shall be lawful for the commissioners for general purposes to summon in like manner any person, whom they shall think able to give evidence or testimony respecting the assessment made or to be made on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath (except the clerk, agent, or servant of the person to be charged, or other person confidentially intrusted or employed in the affairs of such party to be charged, and who shall respectively be examined in the same manner and subject to the same restrictions as are hereinbefore* provided for the *vivâ voce* examination of any party touching the assessments to be charged on him), which oath any one of the said commissioners is hereby empowered to administer ;

And such oath shall be that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same ;

Penalty for
refusing to

And if any person, being duly summoned as aforesaid,

shall refuse or neglect to appear before the said commissioners at the time and place to be appointed for that purpose, or if any person, other than such clerk, agent, servant, or person confidentially intrusted or employed as aforesaid,¹ being summoned, shall appear before the said commissioners, but shall refuse to be sworn, or to subscribe such oath as aforesaid, or, having taken and subscribed such oath, shall refuse to answer any lawful question touching the matter depending before the said commissioners, every person so offending shall forfeit any sum not exceeding twenty pounds.²

attend or
to be
examined.

126. And be it enacted, That if the commissioners for general purposes, or the major part of them present, after hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such assessment or schedule, whether such inquiry or examination as aforesaid* shall have taken place or not, shall agree to make an assessment according to the statement contained in the said schedule, as the same shall have been returned, or altered or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement contained in the said schedule at the rate contained in this Act; and if the said commissioners shall think proper to require a verification of the said schedule, they shall give notice in manner aforesaid* to the party to appear before them to verify the same, and such verification shall be made by the party in such manner, and such assessment thereupon shall be made, as hereinbefore directed,* which assessment shall be final and conclusive;³

Commissioners
agreeing to
make an
assessment
on the
schedule
may do so;

* Ss. 123-4.

* S. 122.

* S. 125.

But nevertheless, in every instance where any person shall but in certain

¹ As to the consequences of refusal of clerk, &c., to attend to be examined, see s. 126.

² As to recovery of penalties, see s. 185.

³ Immediately upon the determination of any appeal under the income tax Acts by the general commissioners (the commissioners for general purposes), the appellant or the surveyor may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the commissioners who heard the appeal, and, within twenty-one days, may

cases commissioners may make an assessment according to their judgment, which shall be final.

* S. 125.

have neglected or refused to return such schedule according to the exigency of the precept of the said commissioners, or if any clerk, agent, or servant of such party as aforesaid,* being summoned, shall have neglected or refused to appear before the commissioners to be examined, or if such party, or his clerk, agent, or servant, as aforesaid, shall have declined to answer any question put to him by the said commissioners in writing or *vivâ voce*, or where the schedule delivered shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this Act, or where any person, being required so to do, shall have neglected or refused to verify his statement or schedule, or his answers or examination in writing, or where the commissioners shall agree as aforesaid to allow the objections, or any of them, made by such inspector or surveyor, it shall be lawful for the said commissioners, and they are hereby required, in every such case, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged, and to make an assessment accordingly, which assessment shall be final and conclusive.¹

Where an assessment is increased, the commissioners may charge the party with the penalty, not exceeding treble the amount of duty.

127. And be it enacted, That in every case where the commissioners for general purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this Act discover that any increase ought to be made, whether upon the surcharge of the inspector or surveyor, or from his information, or otherwise, it shall be lawful for them to charge such person in a sum not exceeding treble the amount by which the duties shall have been increased; (that is to say) where the party shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding treble the amount of

require a case to be stated for the opinion of the High Court of Justice. As to the proceedings in such cases, see the Taxes Management Act, 1880, s. 59, post, p. 292.

¹ But see note 3 on p. 133.

the sum which, according to the rate prescribed in schedule (D.), such person, in the judgment of the said commissioners, ought to be charged at, to be added to the assessment, and applied as directed by this Act in other cases of increased assessments; and in case a statement or schedule shall have been so delivered, then in a sum not exceeding treble the amount beyond the amount contained in such statement or schedule, unless such person shall in every such case make it appear to the satisfaction of the said commissioners that the omission complained of did not proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.

128. And be it enacted, That if any person required by the commissioners for general purposes to make out and deliver any schedule to the person to whom the same ought to be delivered in pursuance of this Act* shall refuse or neglect so to do, or shall refuse or neglect to appear before the said commissioners, or to verify upon oath before them any statement or schedule by him delivered,* within the time limited by such commissioners, in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding twenty pounds, and treble the duty at which he ought to be assessed.

Penalty on persons neglecting to deliver schedules, or attend summons of commissioners.

* S. 120.

* S. 124.

129. Provided always, and be it enacted, That if any person who shall have delivered a statement or schedule shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional statement or schedule rectifying such omission or wrong statement, and such person shall not afterwards be subject to any proceeding by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule within the time limited by the commissioners for that purpose, it shall be lawful for him to deliver a statement or schedule, in manner herein directed,* at any time before a proceeding shall be had to recover the penalty herein mentioned,* and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the commissioners for recovering such penalty, it shall be lawful for the same commissioners, on due proof to

Schedules may be amended.

* S. 120.

* S. 123.

their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying or without paying the costs then incurred, as the commissioners shall think fit; and if any proceeding shall have been commenced in any court, it shall be lawful for the commissioners to certify that, in their judgment, no fraud or evasion was intended by the party making such omission, and it shall be lawful for any judge of such court, on a summary application, to stay such proceedings on such terms as he shall think fit; or if such person shall have delivered an imperfect statement or schedule, and shall give to the commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having delivered such statement or schedule within the time before limited, in case such person shall have delivered as perfect a statement or schedule as from the nature of the case he was enabled to give, and so from time to time as long as the commissioners shall grant further time as aforesaid.

Parties assessed or surcharged to the duties in schedule (D.) may appeal to special commissioners.

* S. 118.

130. Provided always, and be it enacted, That in any case in which an appeal is allowed to be made to the commissioners for general purposes against any assessment of the duties contained in schedule (D.) of this Act, or against any objection of the inspector or surveyor to such assessment,* or against any surcharge of the said duties, it shall be lawful for the person assessed or charged, if he shall think fit, instead of appealing to the said commissioners for general purposes, to appeal to the commissioners for special purposes, upon giving notice thereof in writing to the inspector or surveyor within the time limited for notices of appeal to the commissioners for general purposes in similar cases; and thereupon every such appeal shall be heard and determined by two or more of the commissioners for special purposes who shall be directed by the commissioners of inland revenue to hear appeals in the district in which such appellant shall be chargeable, and the determination of the said

commissioners for special purposes shall be final and conclusive in the matter:¹

Provided always that no person who shall claim the exemption hereinafter granted to persons whose annual income is less than one hundred and fifty pounds shall be allowed to appeal to the said commissioners for special purposes, but that every such claim shall be determined by the commissioners for general purposes as hereinafter directed.*

Claims of exemption for income being less than 150*l.* to be determined by general commissioners.

* S. 163.

131. Provided also, and be it enacted, that it shall be lawful for any person chargeable to the duties contained in the said schedule (D.), and who shall not claim the said exemption hereinafter granted,² to require, if he shall think fit, that all proceedings in order to an assessment upon him in respect of profits and gains chargeable under the said schedule shall be had and taken before the commissioners for special purposes in the manner hereinafter directed, instead of the additional commissioners or the commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains to the assessor of the parish or place, to be by him transmitted to the inspector or surveyor of the district in which the same shall be chargeable, within the time to be limited by the general notice hereinbefore * directed to be given for the delivery of all such lists and statements as aforesaid;

Persons chargeable under schedule (D.) may require the proceedings in order to an assessment to be had before special commissioners.

* S. 47.

And thereupon the said inspector or surveyor shall examine the said list and statement, and shall compute and assess the duties which according to his judgment shall be chargeable upon the party under the said schedule (D.), and shall make a certificate of such assessment, and deliver the same,

¹ Immediately upon the determination of any appeal by the special commissioners, the appellant or the surveyor may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the commissioners who heard the appeal, and, within twenty-one days, may require a Case to be stated for the opinion of the High Court of Justice. See the Taxes Management Act, 1880, s. 59, post, p. 202.

² S. 163.

together with the said list, declaration, and statement, to the commissioners for special purposes, who shall examine the same and make or sign and allow such an assessment of the said duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or by the inspector or surveyor objecting to such assessment in like manner and under the like rules and regulations as in cases of appeal against assessments made by the said additional commissioners; and every such appeal shall be heard and determined by the commissioners for special purposes directed by the commissioners of inland revenue to hear appeals in such district:

Provided that if either the party to be charged, or the inspector or surveyor, shall apprehend the determination of the said commissioners for special purposes on such appeal to be erroneous in any particular, and shall then express himself dissatisfied therewith,¹ the said commissioners, if required by him, shall state specially and sign the case on which the question arose, together with their determination thereon, and transmit the same to the commissioners of inland revenue for their opinion; and the said last-mentioned commissioners shall, with all convenient speed, state and subscribe their opinion on the case so transmitted, and according to such opinion the assessment which shall have been the subject of appeal shall be altered or confirmed, and the decision of the commissioners of inland revenue shall be final and conclusive in the matter;

And in every case in which an assessment shall be made by the said commissioners for special purposes they shall notify the amount thereof to the party assessed, who shall cause the same to be paid to the receiver general of inland revenue, or the proper officer for receipt in England or Scotland, at such time or times and in such manner as the said commissioners shall direct; and in default of such payment

¹ As to appeal, on a point of law, from the decision of the special commissioners to the High Court of Justice, by means of a Case stated, see Taxes Manag. Act, 1880, s. 59, post, p. 202.

the said commissioners shall make a duplicate of such assessment, and deliver the same, together with their warrant for levying the amount thereof, to the collector of the duties appointed by the commissioners for general purposes for the parish or place in which the party assessed shall reside, and such collector is hereby authorised and required to levy and raise the duties so assessed according to the exigency of such warrant.¹

132. And be it enacted, That wherever by this Act authority is given to the commissioners for special purposes to make, sign, or allow any assessment,² or to hear any appeal, then and in every such case all the powers and authorities, rules and regulations, which under or by virtue of this or any other Act may be exercised or put in force by the said additional commissioners or the said commissioners for general purposes, or by or under their warrant, order, or direction respectively, with relation to the making, signing, or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying, and receiving of any of the duties hereby granted, shall and may lawfully be exercised and put in force by the said commissioners for special purposes, or by or under their warrant, order, or direction, with reference to any assessment to be made, signed, or allowed by such last-mentioned commissioners, or any appeal to be heard or determined by them.

Powers and authorities of general commissioners may be exercised by special commissioners in certain cases.

133.³ And be it enacted, That if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment

Abatement on account of diminution of

¹ As to the recovery of duty under the warrant, see the Taxes Management Act, 1880, s. 86.

² See the preceding section (s. 131) and s. 96.

³ Where, on any application for relief or abatement of assessment, in pursuance of these sections (133 and 134), it shall be proved that the total amount of income from every source of the person claiming relief or abatement was under 100*l.*, such person shall be entitled to the same relief and repayment as by the Act of 1853, and this Act is provided in the case of persons claiming relief as for an income less than 100*l.* See the Act of 1853, s. 30. The limit for relief is now 150*l.*, see post, p. 254.

income,
how to be
allowed.

ought to have been made, any person charged to the duties contained in schedule (D.),¹ whether he shall have computed his profits or gains arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of years, shall find, and shall prove to the satisfaction of the commissioners by whom the assessment was made, that his profits and gains during such year for which the computation was made fell short of the sum so computed² in respect of the same source of profit on which the computation was made, it shall be lawful for the said commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require, and in case the sum assessed shall have been paid, to certify under their hands to the commissioners for special purposes at the chief office of inland revenue in England the amount of the sum overpaid upon such first assessment, and thereupon the said last-mentioned commissioners shall issue an order for the repayment of such sum as shall have been so overpaid, and such order shall be directed to the receiver general of inland revenue, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said sum so overpaid as aforesaid, in like manner as is hereinbefore provided* with respect to the allowances to be granted under No. V. of schedule (A.) of this Act.

* S. 61.

Abatement
to be
allowed
when per-
sons cease

134.³ And be it enacted, That in case any person charged to the said duties under schedule (D.), whether the computation thereon shall have been made on the profits of one

¹ Relief allowed to tenants and owners, occupiers of lands, for the purposes of husbandry. 14 & 15 Vict. c. 12, s. 3; the Act of 1853, s. 46; 43 & 44 Vict. c. 20, s. 52, pp. 204, 233, 259.

² No reduction or repayment under s. 133 is to be made, unless the profits of the year of assessment are proved to be less than the profits for one year on an average of the last three years, including the year of assessment; nor shall any relief extend to a greater amount than the difference between the sum on which the assessment has been made and such average profits for one year as aforesaid. 28 & 29 Vict. c. 30, s. 6.

³ See note 3, p. 139.

year or on an average as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment, or vocation, in respect whereof such assessment was made, or shall die or become bankrupt or insolvent before the end of the year for making such assessment, or shall from any other specific cause be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or his executors or administrators, to make application to the commissioners for general purposes of the district within three calendar months after the end of such year, and on due proof thereof to their satisfaction the said commissioners shall cause the assessment to be amended, as the case may require, and give such relief to the party charged, or his executors or administrators, as shall be just; and in cases requiring the same the said commissioners shall direct, in manner before-mentioned, repayment to be made of such sum as shall have been overpaid on the assessment amended or vacated:

to exercise any trade or die before the end of the year, &c.

Provided always, that where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved to the satisfaction of the said commissioners that the profits and gains of such trade or business have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof, but such person succeeding to the same shall be liable to the payment of the full duties thereon without any new assessment.

135. And be it enacted, That the persons acting as commissioners in the execution of this Act shall be charged and assessed to the duties contained in schedule (D.), if liable thereto, in like manner as any other person may be charged and assessed to the said duties:

Commissioners to be assessed to duties under schedule (D.) as other persons.

Provided always that any commissioner whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal,

Not to be present during the consideration of their statements.

for the purpose of being examined *vivâ voce* by the commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

Commissioners to enter their assessments in books,

136. And be it enacted, that the commissioners for general purposes acting in relation to the duties contained in schedule (D.) shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them ;

and send accounts to the chief office of inland revenue.

And they shall from time to time make out and transmit to the commissioners of inland revenue accounts of the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act ; and they shall also from time to time make out, and transmit to the said commissioners of inland revenue lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done, which list shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

Assessments under schedule (D.) to be entered,

137. And be it enacted, That all assessments upon profits or gains under schedule (D.) made by the commissioners for general purposes shall be entered in books, with the names and descriptions of the persons, corporations, companies, or societies to be charged therewith, and their respective places of abode set opposite thereto, and which entries shall respectively be numbered progressively, or lettered, or distinguished by numbers or letters, as the said commissioners shall think proper ;

and certificates of the amount to be delivered by a number or letter, without the name of the parties,

And that when and as soon as the said commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the duty to the proper officer for receipt within the time limited by this Act for payment thereof,¹ and in case the said commissioners shall be satisfied

¹ See s. 176, and note.

with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such commissioners, specifying the amount of the sums to be paid within one year upon such assessment, and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said commissioners to which such certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the person charged thereby; which certificate shall, on production thereof, be a sufficient authority to the said officer for receipt from time to time to receive from any person bearing and producing such certificate the amount of the sums therein contained, in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof, or in advance; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said officer for receipt shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners by the number or letter marked thereon as before directed.

where they intend payment to the officer for receipt.

138. And be it enacted, That in all cases where the commissioners shall not have received a declaration of the intended payment to the officer for receipt as aforesaid of the duty to be charged under schedule (D.), or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorised to collect the duty under any of the other schedules contained in this Act; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said commissioners shall cause the names of the defaulters, and the amount of duty assessed on each, to be inserted from time to time in the duplicate of such collector; and the warrant for collecting the same shall be of the like force

Commissioners to deliver warrants to collectors, except where parties are assessed by a number or letter.

and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Duplicates of assessments to be delivered to officers for receipt, and duties to be paid to them, &c.

139. And be it enacted, That it shall be lawful for the respective commissioners for general purposes to issue out and deliver to the respective officers for receipt duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for receiving the duties charged by such commissioners respectively when the same shall become payable as aforesaid; and all such sums shall be paid to the respective officers for receipt, and such part thereof as shall not be so paid to them may be levied and collected as herein* is mentioned; and if not so paid, levied, or collected, the same shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same.

* S. 140.

Persons charged to pay the duties to the proper officer for receipt before the days appointed by the Act;

140. And be it enacted, That the duties payable on such last-mentioned assessment shall be paid to the proper officer for receipt by such instalments as by this Act is directed, before the respective days appointed for such payments,¹ according to the regulations of this Act, or by three or two instalments, or in one sum in full, as the parties shall choose; and the certificates required to be given on such payments shall be delivered to the respective commissioners, or to one or more of them, or to their clerk, at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid;

and in default the duties may be levied.

And if any person shall neglect to pay such duties at the time and in the manner hereby directed for payment thereof, or, having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore

¹ See s. 176, and note.

directed, it shall be lawful for the commissioners for general purposes, and they are hereby required, to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector as they shall appoint to levy the sum in arrear and unpaid,¹ and such duplicate shall be made out and such sum shall be levied according to the regulations of the Taxes Management Act, 1880.

141. And be it enacted, That it shall be lawful for any person to pay in advance to the receiver general of inland revenue or to the proper officer for receipt, any sum of money charged as aforesaid, and to require a certificate acknowledging such payment; and it shall be lawful for the said receiver general or officer for receipt, on production of the notice or certificate of such assessment at the time of payment of the said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments), to make an allowance, at the rate of four pounds per centum per annum, out of the sum so paid in advance, calculated upon such sum for the period by which the same shall be paid sooner than the period prescribed by this Act for the payment thereof; and in every such case the said receiver general or officer for receipt shall give the person paying the same a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number, or letter therein mentioned; and all such allowances shall be made at the time of paying the said duties; and such certificates as aforesaid, being delivered at the respective offices of the commissioners for executing this Act, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

Duties may be paid in advance, subject to discount.

¹ The commissioners may cause the assessments to be added to the ordinary collectors' duplicates; see the Taxes Manag. Act, 1880, s. 93, post, p. 310.

One certificate or separate certificates shall be given as required for the duties so paid.

On delivery of certificates to the commissioners, the clerk to give a receipt, which shall be a discharge for the duties.

142. And be it enacted, That upon the payment of any such sum of money as aforesaid the said receiver general or officer for receipt shall give such certificate as aforesaid for the whole of the sums so paid, or separate certificates in like form for such portions thereof as shall be required, which certificates shall severally be cut off indentwise from the counter-cheques thereof, which counter-cheques are to remain with the said receiver general or officer for receipt; and every such certificate shall be denominated in the body thereof to be on account of payments made in discharge of the duties assessed by virtue of this Act; and upon the delivery of any such certificate as last aforesaid to the said commissioners for general purposes, or at their office, in discharge of the whole or any part of the said duties assessed or charged upon the person delivering such certificate, the said commissioners or their clerk shall, if required, indorse in writing on the back of the certificate to be given by them or him in such case the amount of the number of instalments of the said duties to be discharged by such payments, which receipts of the said commissioners or their clerks as aforesaid shall be received, without further proof, as evidence of such payments, in all courts and places and before all persons whatever.

143—5, relating to compositions for duty under schedule D., are rep., Stat. Law Rev. Act, 1874 (No. 2).

146. And be it enacted, that the duties hereby granted contained in the schedule marked (E.)¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

Duties in schedule (E.) to be charged under the following rules.

SCHEDULE (E.)

RULES.

Rules for charging the said duties.

1st.—The said duties shall be annually charged on the persons respectively having, using, or exercising the offices or employments of profit mentioned in the said schedule (E.), or to whom the annuities, pensions, or stipends mentioned in the same schedule shall be payable, for all salaries, fees, wages, perquisites * or profits whatsoever accruing by reason of such offices, employments, or pensions, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any act of parliament, where the same have been really and bonâ fide paid and borne by the party to be charged ;²

Duties to be charged for all salaries, fees, or profits ;

* Rule 4.

after deducting duties chargeable on the same by act of parliament.

And each assessment in respect of such offices or employments shall be in force for one whole year,³ and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such office or employment, on the person for the time having or exercising the same ; provided that the person quitting such office or employment, or dying within the year, or his executors or administrators,

Provision respecting arrears on

¹ For the schedule of charge at present in force, see the Act of 1853, s. 2, schedule E.

² Deduction allowed for expenses of travelling, keeping a horse, and other expenses necessarily incurred in the performance of the duties of any public office or employment. See the Act of 1853, s. 51.

³ As to the additional or supplemental assessment to be made for additional salary, fees, or emolument, see the Act of 1853, s. 53.

quitting
office or
dying.

shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his successor shall be repaid such sums as he shall have paid on account of such portion of the year, as aforesaid ;

And each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year, by lapse, death, or otherwise, from which period the assessment thereon shall be discharged :

Duties to
be assessed
for all
offices in
the place
where the
commis-
sioners
execute
their offices.

2nd.—The said duties to be assessed by the respective commissioners for all the offices in each department in the place where the said commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors, for the time being :

Descrip-
tion of
offices to be
charged.

3rd.—The said duties shall be paid on all public offices and employments of profit of the description hereinafter mentioned within the United Kingdom (videlicet), Any office belonging to either house of parliament, or to any court of justice, whether of law or equity, in England [Ireland],¹ or Scotland, Wales, the duchy of Lancaster, the duchy of Cornwall, or any criminal or justiciary or ecclesiastical court, or court of admiralty, or commissary court, or court-martial; any public office held under the civil government of her Majesty, or in any county palatine, or the duchy of Cornwall; any commissioned officer serving on the staff, or belonging to her Majesty's army, in any regiment of artillery, cavalry, infantry, royal marines, royal garrison battalions, or corps of engineers, or royal artificers; any officer in the navy, or in the militia or volunteers; any office or employment of profit held

¹ See the Act of 1853, s. 5.

under any ecclesiastical body,¹ whether aggregate or sole, or under any public corporation, or under any company² or society, whether corporate or not corporate; any office or employment of profit under any public institution, or on any public foundation, of whatever nature or for whatever purpose the same may be established; any office or employment of profit in any country, riding, or division, shire, or stewardry, or in any city, borough, town corporate, or place, or under any trusts or guardians of any fund, tolls, or duties to be exercised in such county, riding, division, shire, or stewardry, city, borough, town corporate, or place; and every other public office or employment of profit of a public nature:

4th.—The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the crown or the subject, in the course of executing such offices or employments, and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding; such years in each case respectively ending on the fifth day of April in each year, or such other day of each year on which the accounts of such profits have been usually made up:

Fees or other emoluments may be estimated on the profits of the preceding year, or on an average of three years.

5th.—In all cases where any salaries, fees, wages, or other perquisites or profits, or any annuities, pensions,

The duties on salaries, fees, pen-

¹ A voluntary contribution by the parishioners to their clergyman, received by him in respect of the discharge of his duties of that office, which is one of public employment in the sense of the statutes, must be regarded as either 'emolument' under schedule E., or 'gain' under schedule D., and is chargeable with duty. *In re G. W. Strong*, 15 Scot. Law Rep. 704.

² The duties under sched. E., in respect of offices and employments of profit held in or under any railway company, are to be assessed by the commissioners for special purposes, and paid by the company. 23 & 24 Vict. c. 14, s. 6, post, p. 245.

sions, &c.
payable at
any public
office, &c.
to be
stopped out
of the
same.

or stipends, shall be payable at any public office, or by any officer of her Majesty's household, or by any of her Majesty's receivers or paymasters, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained, and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits, or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid), in the manner directed by this Act; and whenever the same so payable shall be assessed by the commissioners for general purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the office where the same are payable, in order that the amount so assessed may be there stopped or detained:

Duties
on salaries,
&c. not
arising
from offices
mentioned
in the fore-
going Rule
to be
stopped by
persons
paying
such
salaries,
fees, &c.

6th.—In all cases where the salaries, fees, wages, allowances, or profits of any officer chargeable to the said duties shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties,² and the salaries, fees, wages, perquisites, or profits shall be payable at such office by any officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen,

¹ The offices to which this rule relates are 'Public Offices' in the ordinary acceptance of the term.

² The offices to which this rule relates are offices other than public offices.

and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this Act :

7th.—Such portion of the said duties on offices or employments of profit, or on annuities, pensions, or stipends, as are charged with any sum of money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto ; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums :

Such portion of the duties as are charged with sums payable to any other persons to be deducted out of such sums.

8th.—Such portion of the said duties charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary, fees, wages, perquisites, or profits of such principal, shall be deducted out of the salary or wages so payable, as a like rate on such salary or wages would amount unto ; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages :

Duty paid by the principal in an office upon the salary paid to his deputy or clerk to be deducted out of such salary.

9th.—In estimating the duty payable for any such office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said commissioners, and proved to their satisfaction ;

Payments on receipt of salaries, &c. or in passing accounts, or upon the receipt of pensions, to be deducted in estimating duty.

10th.—In all cases where any annuity or pension shall be payable out of any particular branch of the public revenue, and at the office of that branch of revenue, the commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout.

Pensions payable out of a branch of revenue to be charged by the commissioners there.

147. And be it enacted, That every person to be assessed for his office or employment shall be deemed to have exer-

Persons assessed for office to

be deemed to have exercised the same at the head office.

cised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of the United Kingdom; and all assessments made on any inferior officer, whenever he shall exercise his office or employment, shall be rated accordingly in the same district where such head office shall be established;

In what department officers shall be assessed.

And every office shall be deemed to belong to and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the same commissioners by whom such inferior officer shall be chargeable for his office: Provided that where any such appointment shall be held under the great seal or privy seal either of England or Scotland, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the commissioners of her Majesty's Treasury, and the same shall not be exercised in the department of the Treasury, then the officer holding the same shall be assessed in that department where the office shall have been executed: Provided also, that nothing herein contained shall be construed to limit the right hereinbefore given* to commissioners of the district of assessing offices before described within their respective jurisdictions, although such offices, or any of them, may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

S. 32.

148, relating to offices in Ireland, is rep., Stat. Law Rev. Act, 1874 (No. 2); and see the Act of 1853, s. 8.

Certain allowances to trustees of British Museum, and the like exemptions

149. Provided always, and be it enacted, That the like allowances shall be granted to the trustees of the British Museum in respect of any charge under schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned in

No. VI. of that schedule ;¹ and the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this Act :² and no salary or payment made or to be made out of her Majesty's Exchequer to such trustees for the use of such institutions shall be charged at the said Exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

as allowed
to charit-
able insti-
tutions.

150. And be it enacted, That the several commissioners authorised to act in the execution of this Act in relation to the duties on offices or employments of profit, and on pensions or stipends,* as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet in some convenient place, in order to qualify themselves by taking the oaths prescribed by the said recited Acts relating to the duties of assessed taxes,³ and shall have power to elect a clerk and assessors, and in cases where the duties cannot be stopped and detained at the department of office of the said commissioners, or for which the said respective commissioners shall act, collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognisance of the same commissioners ;

Commis-
sioners on
offices to
take the
oaths
prescribed,
* Ss. 24-34.

and to have
power to
appoint
clerks,
assessors,
and collec-
tors from
the officers
in their
depart-
ments.

Which assessors shall, within a time to be fixed by the respective commissioners, deliver to them their certificates of assessment, in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this Act, with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of

¹ See s. 61, ante, p. 62.

² See s. 88, schedule (C.), exemption 3, ante, p. 62.

³ 43 Geo. 3, c. 99, ss. 5 & 6, rep., Stat. Law Rev. Act, 1872.

money they ought to pay by virtue of this Act, at the rate of sevenpence for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds, nor less than twenty pounds ;

Which said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments of office, and, with respect to the duty on pensions or stipends, to charge and assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this Act:

All such assessors shall have access to documents, and may require returns.

And every such assessor shall have free access to all documents and papers whatever in their respective offices touching the salaries, fees, wages, perquisites, and profits of any officer, clerk, or person aforesaid, belonging to their respective offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

Profits arising from offices not required to be stated in pursuance of any general notice.

* S. 47.

151. Provided always, and be it enacted, That no person shall, in respect of the profits arising from offices or from pensions or stipends chargeable before the respective commissioners appointed for those purposes in their respective departments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension, or stipend, in pursuance of any general notice hereinbefore directed,* nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

The full value of offices to be stated, although

152. And be it enacted, That in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the commissioners shall never-

theless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions, or stipends; and the claim to such exemption shall be preferred and examined, and the merits thereof shall be heard and determined, under the regulations of this Act with respect to other assessments.*

exemptions
are
claimed.

* S. 169.

153. And be it enacted, That where any office or employment of profit chargeable by this Act is or shall be executed by deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments, or profits of any officer or officers in any such office shall be receivable by any one or more of the said officers for the use of such officer,¹ or as a fund to be divided among such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites, or profits, shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof, and in case of refusal or non-payment thereof shall be liable to such distress as by this Act is prescribed against any person having the office or employment,* and to all other remedies and penalties respectively herein contained.

Deputies
to pay
where they
are in
receipt of
the profits.

Officers
receiving
salaries or
fees to be
answerable
for duties.

* S. 155.

154. And be it enacted, that the proper officers, or their respective deputies, and the receivers and paymasters in every public department of office, and in every other office for which commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, shall, upon request to him made by the assessors of the said duties, deliver gratis true lists or accounts of all such salaries, fees, wages, perquisites, and profits received by him, and belonging to such officers respectively, and of all pensions or stipends payable

Assessors
shall be
furnished
with ac-
counts of
salaries, &c.
in public
depart-
ments;

¹ The words 'or officers' would appear to be omitted here, *ab incuria*.

to them respectively, for the better guidance of the said assessors in charging the same ;

and may require returns of salaries and profits of offices.

* S. 47.

And if the said assessors shall be dissatisfied with such accounts it shall be lawful for them to require any officer whose office shall not be truly valued in such account to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act,* a list or account of the salaries, fees, wages, perquisites, and profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeiture contained in this Act for not making other returns hereby required ; *

* S. 55.

To make up their assessments from the documents in their offices, and deliver them to the commissioners.

* S. 74.

And from the documents and papers in their respective offices the said assessors shall make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall in like manner as is before directed with respect to assessors for any parish or place * bring in their said assessments to the respective commissioners, for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable ; * and the said respective commissioners for the duties on offices shall, in all cases where collectors are authorised to be appointed, cause the like duplicates to be made thereof and delivered to collectors, with like warrants to collect the said duties, as are before directed to be given to collectors for any parish or place,* and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of any parish or place :

* S. 176.

* S. 172.

Provided always, that in all cases where the duties and any salaries, fees, wages, perquisites, or profits of any public office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective commissioners shall cause the like duplicates to be delivered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the

authority of this Act, and shall be answerable for the same ; and the money so detained of the duty on annuities, pensions, or stipends shall be accounted for and paid in the manner hereinafter directed.

155. And be it enacted, That where any person having, using, or exercising any office or employment of profit which shall be charged to the duties by this Act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer, or in the hands of any agent employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person having, using, or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the commissioners for raising the duties on the said offices shall and may, by writing under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this Act, to the commissioners for executing this Act in relation to lands, tenements, and hereditaments in the parish or place where such officer shall reside ;

Duties on offices which cannot be stopped to be certified, in case of non-payment, to the commissioners of the district where the parties reside,

And such last-mentioned commissioners are hereby authorised and required, upon receipt of such certificate, by warrant under their hands and seals, to authorise and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer shall reside, to levy the same, by such ways and means as they are authorised to levy the duties charged by them respectively in pursuance of this Act ; and such collectors are hereby required to execute such warrant accordingly, and which shall be executed under the like powers and in like manner as is hereinafter directed,* and as if such officer were charged to the said duties in such parish or place ; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

who shall issue their warrants for levying the same.

* S. 172.

156. Provided always, and be it enacted, That no qualification shall be required of any of the officers or persons herein described to be commissioners for the duties on offices, or on employments of profit, or on pensions, stipends,

No qualification to be required of commissioners on

offices and public annuities.

annuities, interests, or dividends, contained in the said several schedules, who shall act as such commissioners by virtue of their several offices, other than such offices respectively, anything herein contained to the contrary notwithstanding.

Officers acting in raising the duties on offices liable to penalties for default.

157. And be it enacted, That the respective assessors and collectors appointed to raise and assess, or levy, collect, and pay, the sums of money to be charged on offices or employments of profit, or on annuities, pensions, or stipends payable by her Majesty by virtue of this Act, and also the inspectors and surveyors acting in relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively for the like offences by the Taxes Management Act, 1880.

When duties are to be detained.

158. Provided always, and be it enacted, That such of the said duties granted by this Act which may be detained or stopped and deducted out of the sums in respect whereof they shall be charged or deducted shall be respectively detained at such times in each year as the said sums shall be payable to the person entitled thereto.

What deductions shall not be allowed in computing the duties to be charged under this Act.

159. And be it enacted, That in the computation of duty to be made under this Act in any of the cases before mentioned, either by the party making or delivering any list or statement required as aforesaid, or by the respective assessors or commissioners, it shall not be lawful—

To make any other deductions therefrom than such as are expressly enumerated in this Act;¹

Nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any

¹ As to these deductions, see, under schedule (A.), s. 60, No. V. (ante, p. 59); under schedule B., s. 63, No. VII. (ante, p. 64); and under schedule D., s. 100, First Case, rules 3 and 4 (ante, pp. 104-5); and s. 101. As to deduction for depreciation of machinery and plant, see 41 & 42 Vict. c. 15, s. 12, post, p. 256; abatement of duty to clergymen, &c., for expenses incurred in performance of their duties, the Act of 1853, s. 52; and, deduction on account of life insurance premiums, the Act of 1853, s. 54.

person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the duty so to be charged is allowed to be deducted on making such payments;

Nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation.

160. And be it enacted, That if any difference shall arise between tenant and landlord, or any other persons to whom any interest, rent, rentcharge, annuity, fee-farm rent, rent service, quit-rent, feu duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid,¹ or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments, or heritages, his executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective commissioners for general purposes in their several districts shall have authority and they are hereby required to settle the proportions of such payments and deductions as shall be according to the directions of this Act, and in default of payment to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party, as the case may require; and the judgment and determination of such commissioners shall be final.

Commissioners to settle differences respecting deductions to be made on account of duties.

As to Surcharges.

161. And be it enacted, That the several inspectors and surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the returns made by any person under the direc-

Inspectors and surveyors to have access to returns and assessments, with

¹ See s. 60, No. IV., rules 9 and 10 (ante, pp. 55-6). See also s. 102.

liberty to
amend
them and
make
surcharges.

tions of this Act; and in case any of them shall be dissatisfied either with the returns so made, or the estimate of the assessor thereon, or shall discover any error or omission in such estimate, or that any deduction hath been allowed not authorised by this Act, they shall charge the same, according to the best of their judgment, in the full amount at which the same ought to be charged;

And the said inspectors and surveyors shall also be at liberty respectively to inspect and examine all and every the assessments of the said duties, or any of them, made under the authority of the respective commissioners before mentioned, as well before as after the commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if they shall respectively think fit;

And every person in whose custody such returns are is hereby required, upon the request of any such inspector or surveyor as aforesaid, to deliver the same into his custody for the purposes of this Act, taking his receipt for the same, and every person in whose custody any such assessments shall be is also hereby required, upon the request of such inspector or surveyor as aforesaid, to produce the same, and such inspector or surveyor is hereby authorised to take charge of the same until he shall have taken such copies of or extracts from the same as may be necessary for his better information; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid shall forfeit the sum of fifty pounds;

And if any such inspector or surveyor shall find or discover, upon his survey or examination, or otherwise, that any person, corporation, company, or society who ought to be charged with the said duties or any of them shall have been omitted to be charged therewith, or shall have been underrated in the assessment, or that any person, or the officer of any corporation, company, or society, liable to the said duties or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this Act, or that the assessors have neglected

to require a return in any case where a return ought to have been required from any person, corporation, company, or society according to the intent of this Act, so that such person, corporation, company, or society shall not have been fully charged to the said duties, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default, and the full amount of the duty which ought to be paid by way of surcharge, to the said respective commissioners for putting in execution this Act in relation to the duties on which such surcharge shall be made, in the manner and under and subject to the rules and regulations prescribed and contained in the Taxes Management Act, 1880.*

162. And be it enacted, That upon every surcharge allowed upon appeal by the said commissioners, upon the certificate of the inspector or surveyor, as directed by this Act, in cases where no such declaration shall have been delivered as in the said Taxes Management Act, 1880 is required,* or the commissioners shall be dissatisfied with the same, the assessment shall be made in treble the rate of duty prescribed in the said respective schedules of this Act on the amount of the duty surcharged; Provided always, that if upon appeal such declaration as aforesaid shall have been delivered, and if the said commissioners shall be satisfied therewith, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant on the subject-matter of appeal, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the said treble duty; and the overplus of the sum so charged above the said rate or duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the officer for receipt, to the use of her Majesty; which increase of duty, made by occasion of such surcharge, together with the overplus aforesaid above

* S. 52.

Sur-charges, if confirmed, to be in treble duty, in certain cases.

* S. 64.

Upon appeal, the whole or a part of the treble duty may be remitted.

Payment of overplus.

Increase of duty, &c. by sur-

charge to be certified to commissioners of inland revenue, who shall have authority to reward inspector or surveyor

the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under this Act, the commissioners for executing this Act who shall have confirmed such surcharge or made such increase shall at the same meeting certify under their hands to the commissioners of inland revenue, who shall have authority, under and subject to such rules and regulations as shall have been made by the commissioners of her Majesty's Treasury in that behalf, to direct the said officer for receipt to pay to the said inspector or surveyor, out of the increased duty and overplus aforesaid, such sum of money as shall appear to the said commissioners of inland revenue to be an adequate reward for the labour and diligence of the said inspector or surveyor.

As to Claims of Exemption.

Exemption of persons whose income is less than 150*l.* per annum.¹

163. Provided always, and be it enacted, That any person charged or chargeable to the duties granted by this Act, either by assessment or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, who shall prove before the commissioners for general purposes, in the manner hereinafter mentioned, that the aggregate annual amount of his income, estimated according to the several rules and directions of this Act, is less than one hundred and fifty pounds,¹ shall be exempted from the said duties, and shall be entitled to be repaid² the amount of all deductions or payments on account thereof in the manner hereinafter directed, except so much of such duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from or out of any payment to which such claimant may be or become liable; and such exemption shall be

¹ This exemption, which was limited by the Act of 1853, s. 28, to incomes less than 100*l.*, is now restored in full. 39 & 40 Vict. c. 16, s. 8.

² No claim for repayment to be allowed, unless made within three years after the end of the year of assessment, 23 & 24 Vict. c. 14, s. 10. Post, p. 246.

claimed and proved, and the proceedings thereupon shall be had, before the commissioners for general purposes in the district where the claimant shall reside, pursuant to and under the powers and provisions by which the duties in schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the rules and directions hereinafter contained.

164. And be it enacted, That every person claiming to be entitled to such exemption as last aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations, and statements required by this Act * (or within such further time as the said commissioners shall for special cause assigned allow), deliver or cause to be delivered to the assessor of the parish or place where such claimant shall reside a notice of his claim for such exemption, together with a declaration and statement signed by such claimant, and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person for or on account of the duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the authority of this Act, from or out of any payment to which he may be or become liable; which declaration and statement every inspector or surveyor shall be at liberty to peruse and examine, and to take copies of or extracts from, under the like powers as in other cases;

And in every case where such claim for exemption shall be made in manner aforesaid the assessor shall transmit such notice, declaration, and statement to the said commissioners; and if the inspector or surveyor shall not object to such declaration within forty days after such transmission, or within such further time as the commissioners, on just cause,

Mode of
claiming
exemption,
and of pro-
ceeding on
such claim
* S. 47.

shall allow to him to make such objection, it shall be lawful for the said commissioners to allow such claim of exemption, and to discharge the assessment made upon any property or profits of such person, either in his own name or in the name of his lessee or tenant, within the district of the said commissioners; and if it shall appear that any property or profits of such person is or are assessed or liable to be assessed in any other district, the said commissioners shall certify to the commissioners of inland revenue, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned commissioners shall direct the assessment made upon any property or profits of such claimant, either in his own name or in the name of his lessee or tenant, in any other district, to be discharged, and the same shall be discharged accordingly:

If inspector or surveyor object to the claim, the same to be determined by the commissioners for general purposes.

Provided always, that in case the inspector or surveyor shall object to any such claim as aforesaid in writing, suggesting to the said additional commissioners that he hath reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, then and in such case the merits of such claim for exemption shall be heard and determined upon appeal before the commissioners for general purposes, under and subject to such rules, regulations, and penalties as other appeals under this Act are directed to be heard and determined, and if such claim shall be allowed on appeal as aforesaid, the said commissioners for general purposes shall grant and issue all necessary certificates consequent thereon.

On proof that persons entitled to exemption have been charged duties by deduction from any annuity,

165. Provided always, and be it enacted, That if it shall be proved to the satisfaction of the commissioners for general purposes that any person whose claim for exemption has been allowed in manner aforesaid has been charged to and has paid any of the duties hereby granted, by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a

deduction is authorised to be made by this Act, or that such person has been assessed and has paid such duties in respect of any annuity, dividend, pension, or stipend payable to him out of the public revenue of the United Kingdom, then and in such case it shall be lawful for the said commissioners for general purposes to certify what shall have been so proved before them to the commissioners for special purposes at the chief office of inland revenue in England, by a certificate, in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend in respect of which such claimant has been assessed, and the duties whereon he has paid; and thereupon the said last-mentioned commissioners shall issue to such claimant an order for the repayment to him of the amount of the duties certified to have been paid as aforesaid, and such order shall be directed to the receiver general of inland revenue, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said duties in like manner as is hereinbefore provided with respect to the allowances to be granted under No. V. of schedule (A.) of this Act.*

dividend, rent, &c. commissioners to grant a certificate thereof, which shall authorise the collector or receiver to repay the amount of such duties.

* S. 61.

166. And be it enacted, That if any person shall be guilty of any fraud or contrivance in making any such claim, or in obtaining any such exemption or any such certificate as aforesaid, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged or been entitled under the authority of this Act to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain, from or out of any payment to which such person claiming exemption as aforesaid may be or become liable, or if any such person shall fraudulently make a second claim for the same cause, every such person so offend-

Penalty for making fraudulent claims of exemption.

ing in any of the cases aforesaid shall forfeit the sum of twenty pounds, and treble the duty chargeable in respect of all the sources of his income, and as if such claim had not been allowed ;¹ and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting shall forfeit the sum of fifty pounds.

167. And be it enacted, That—

Income arising from lands, how to be estimated with reference to claims for exemption.

The annual value of lands, tenements, hereditaments, or heritages belonging to or in the occupation of any person claiming the said exemption shall be estimated, for the purpose of ascertaining his title to such exemption, according to the rules and directions contained in the said several schedules (A.) and (B.) respectively ;

And that the income arising from the occupation by such claimant of lands, tenements, hereditaments, or heritages chargeable under the said schedule (B.) shall be deemed, for the purpose aforesaid, to be equal in England to one half and in Scotland [and Ireland]² to one-third of the full annual value thereof, estimated according to the said rules and directions ;

And where such claimant shall be the proprietor as well as the occupier of any such lands, tenements, hereditaments, or heritages, the amount deemed by this Act as aforesaid to be the income arising from the occupation of such lands, tenements, hereditaments, or heritages shall be added to the amount of the full annual value thereof, and the aggregate amount shall be deemed for the purpose aforesaid to be the income of such claimant arising from the lands, tenements, hereditaments, or heritages, of which he shall be the proprietor and occupier as aforesaid ;

And the income arising from any lease of or composition for tithes shall be deemed, for the purpose aforesaid, to be equal to one-fourth of the full annual value of such tithes, estimated in manner aforesaid.

¹ To be recovered by proceedings before the district commissioners, see s. 185 and the Taxes Management Act, 1880, s. 21.

² See the Act of 1853, s. 28.

168. And be it enacted, That coparceners, joint tenants, or tenants in common of the profits of any property whatever, and any joint tenants or tenants of lands or tenements in partnership, being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same, and any partners carrying on trade or exercising any profession together,¹ and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemption according to their respective shares and interests in the manner before directed; and such claims, being duly proved to the satisfaction of the commissioners to whom the same are made, may be proceeded upon as in the cases of several interests:

Joint tenants, &c. may severally claim abatements.

Provided always, that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let or underlet, without relinquishing the possession by the lessor, or where the lessee or tenant shall not be exclusively in the possession and occupation of the lands so let.

169. Provided always, and be it enacted, That every such claim for exemption shall be made to the commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not, except where the whole income of the claimant shall arise from an office or employment of profit the duties whereon are cognisable before the commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to and allowed by the commissioners of such department wherein the said duties are cognisable under the regulations of this Act;

Claim to be made where the claimant resides, or in the case of offices, pensions, and stipends, before the commissioners of the department.

And if such claimant shall be out of the United Kingdom an affidavit, stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside in any

Persons out of the United Kingdom may claim by affidavit.

¹ As to the assessment of partners, see s. 100, rules applying to Cases I. and II., Rule 3, ante, p. 107.

matter relating to any part of the public revenue of the United Kingdom, may be received by the respective commissioners for executing this Act in relation to the assessment on which such claim shall be founded.

Claims may be made by agents or trustees on account of others.

170. And be it enacted, That any such claim for exemption may be made by any guardian, trustee, attorney, agent, or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described, in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as hereinbefore directed.*

* Ss. 41, 42, 51, 53.

As to relief from double Assessment.

Commissioners to grant relief from double assessments.

171. And be it enacted, That whenever any person shall have been assessed to any of the duties granted by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall by any error or mistake be again assessed for the same cause, and on the same account, and for the same year, it shall be lawful for him to apply to the commissioners for general purposes acting for the division or place for which he shall have been so assessed by error or mistake as aforesaid, for the purpose of being relieved from such double assessment, and the said commissioners, on due proof thereof to their satisfaction, shall cause such assessment, or such part thereof as shall be a double charge as aforesaid, to be vacated,¹ and which proof may be either by a certificate of the assessment made on the party, under the hands of the commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the same party,

¹ As to vacating double assessments, see also the Taxes Management Act, 1880, s. 60.

on the same account, and for the same year, or by other lawful evidence given of those facts on the oath of any credible witness; and whenever it shall be proved to the satisfaction of the commissioners of inland revenue that any such double assessment as aforesaid hath been made, and hath not been vacated, and that payment hath been made of both assessments, it shall be lawful for the said commissioners of inland revenue to order and direct the receiver general of inland revenue, or any officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him, and paid as aforesaid.

As to Collection and Payment.

172. And be it enacted, That the respective commissioners executing this Act in relation to any of the duties hereby granted shall, within one calendar month after the first day of hearing appeals, all appeals then made being first determined,¹ issue out and deliver to the respective collectors duplicates of the assessments of the aforesaid duties charged at the respective rates mentioned in the respective schedules of this Act, together with their warrants,² as directed by the Taxes Management Act, 1880,* for the speedy and effectual levying and collecting of the said duties assessed under this Act, as the same shall become payable by quarterly instalments, as herein directed,³ distinguishing the amount charged under each of the said schedules :

Commissioners to issue duplicates of assessments to collectors with warrants to collect the same.

* S. 88.

¹ The assessments and warrant cannot be given out for collection until the appeals are disposed of (per Jervis, C.J., in delivering judgment in *Kepp v. Wiggett*, 10 C. B. at p. 51;) and, per Maule, J.: 'The Act does not intend that there shall be any collection until the time for appealing has expired.'

² Until empowered by the receipt of the duplicate assessments and warrant from the commissioners, a collector is not authorised to receive or to enforce payment of any sums assessed; he has no authority lawfully to receive them, so as to bind the crown: before that time he can have no legitimate means of knowing what amounts he was charged to collect. *Kepp v. Wiggett*, 10 C. B. 35.

³ But now, as to the time of payment, see Taxes Management Act, 1880, s. 82.

Provided always, that all such duties as shall be assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the directions herein mentioned, shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same; and when so recovered the said duties shall be paid to the proper officer for receipt, in aid of the parish or place answerable for the same.*

* S. 174.

Parents and guardians liable for infants, and executors for persons dying.¹

173. And be it enacted, That where any person chargeable with the duties hereby made payable as aforesaid shall be under the age of twenty-one years, or where any person so chargeable shall die, in every such case the parents, guardians, or tutors of such infant, upon default of payment by him, and the executors and administrators of the persons so dying, shall be and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with; and if such parents, guardians, or tutors, or such executors or administrators, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties; and all parents, guardians, or tutors making payment as aforesaid shall be allowed every sum paid for such infants in their accounts, and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Parish to be answerable for the duties in England.

174. And be it enacted, That in England the parish or place in which any assessment shall have been made of the duties granted by this Act under any of the schedules marked respectively (A.), (B.), or (D.), shall be answerable for the amount of the duties which shall have been so charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the Taxes Management Act, 1880,* by the collector appointed for such parish or place, and also for such collector duly paying the sums by him

* Ss. 85, 86.

¹ See also the Taxes Management Act, 1880, s. 92.

received to the proper officer for receipt of the said duties according to such regulations; ¹

And any of the arrears of the said duties by this Act granted, caused by or arising from any neglect, default, or failure of any collector for which any parish or place shall be answerable as aforesaid, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year in the assessment of the same duties on which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made, to be raised and levied in such manner as any assessment may be by virtue of this Act raised and levied under the regulations of the said Acts respectively.

Arrears
to be
assessed.

175 is rep., Stat. Law Rev. Act, 1874 (No. 2).

176. And be it enacted, That every assessment to be made under this Act, within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year; and every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made, and such year shall commence from the fifth day of April one thousand eight hundred and forty-two, for the first assessment, and for every subsequent assessment during the continuance of this Act from the fifth day of April in such year; ² . . .

Assess-
ments to be
in force for
one year.

¹ The parish is not liable where the collector is appointed by the commissioners of inland revenue or gives security to the Crown. And as to the liability of the parish in other cases, see the Taxes Management Act, 1880, s. 79.

² The duties, except such as are payable by way of deduction or are

If persons come to reside in any parish in which they have not been before charged, the assessor shall give them notice to declare where they were charged, &c. or to deliver a statement for the purpose of being assessed, &c.

177. And be it enacted, That if any person shall come into any parish or place wherein such persons shall not have been before charged to the said duties contained in any of the said schedules for the same year, the assessor or collector, or any inspector or surveyor, shall give or leave notice in writing to or for such person to make out and deliver within fourteen days next ensuing the day of giving such notice, a declaration in writing, signed by him with his own proper name, which shall specify the name of the parish or place and county wherein such person shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, he shall forfeit a sum not exceeding twenty pounds;

S. 47. And when in any case it shall not appear in the assessment of any parish or place for that year that any person residing or being therein shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful for the respective commissioners acting for the said district, and they are hereby required to proceed in manner before directed, to assess such persons to the said several duties, in like manner in every respect as if such person had been resident in such parish or place at the time of the publication of notices as directed by this Act,* unless such person shall prove to their satisfaction that he hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged;

And if any person, before or after notice given to return a

assessable in respect of railways in England and Ireland, are now payable on or before January 1 in every year. Taxes Management Act, 1880, s. 82. Railway companies in England and Ireland are to pay the duties under schedule D. by four quarterly payments on June 20, Sept. 20, Dec. 20, and March 20. *Ibid.* s. 95.

statement as aforesaid, shall remove¹ out of such parish or place without returning such statement, or before an assessment shall be made on him, with intent to evade an assessment, or if any person being assessed to the said duties shall remove out of the parish or place where he shall have been assessed to the said duties without first paying or discharging all the said duties charged upon him which shall then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person shall reside in any other parish or place than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the commissioners of the district in which such assessment or charge shall have been made, to certify to the commissioners of the district within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear and unpaid as aforesaid, and such last-mentioned commissioners shall thereupon cause the whole of the duty so remaining in arrear and unpaid as aforesaid to be raised and levied, by and under their warrant, together with the costs and charges attending the same; provided that if no such certificate and warrant as aforesaid shall be made and issued, or the whole of such arrear of duty, and costs and charges, as aforesaid, shall not be levied or collected in manner aforesaid, the same shall be recoverable as a debt to her Majesty, together with full costs of suit, and all charges and expenses attending the same.

Arrears in certain cases to be levied by distress in the district where the party resides; and if not so levied to be recovered as a debt to her Majesty.

178. And be it enacted, That if any person who ought to

¹ Persons who have removed before appealing may be allowed to appeal to the commissioners of the district to which they have removed. See the Act of 1853, s. 55, post, p. 238.

Penalty on persons fraudulently changing their residence, or converting property, or delivering false statements, or guilty of other fraud.

be charged as directed by this Act shall, by fraudulently changing or having changed his place of residence, or by fraudulently converting or having converted his property, or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed, the same or any part thereof, or by making and delivering any such statement or schedule as aforesaid which shall be false or fraudulent, or having any property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art, or contrivance whatsoever used or practised, shall not be charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the said respective commissioners for general purposes acting for the district wherein such person shall be chargeable, be charged and assessed treble the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, over and above such former charge, treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment,¹ and applied as in other cases as aforesaid.

Receipts and other documents exempted from stamp duty.

179. And be it enacted, That no receipt, certificate of payment, affidavit, appraisement, or valuation made or given in pursuance and for the purposes of this Act, shall be liable to any stamp duty.²

¹ See s. 185.

² Receipts for taxes or money to the use of her Majesty are exempted in the Stamp Act, 1870; and collector's bonds, by the Taxes Management Act, 1880, s. 78.

180. And be it enacted, That if any person, upon any examination on oath or affirmation, or in any affidavit, deposition, or affirmation authorised by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by the laws in force persons convicted of wilful and corrupt perjury are subject and liable to; and any indictment or information for perjury committed in any such affidavit, deposition, or affirmation as aforesaid, whether the same shall be taken or made within the United Kingdom or without, shall and may be laid, tried, and determined in the county where such affidavit, deposition, or affirmation shall be exhibited to the commissioners in pursuance of this Act.

Persons giving false evidence, or swearing falsely, liable to the penalties of perjury.

Indictments may be tried in the county where the affidavit, &c. was exhibited.

181. And be it enacted, That if any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering, any certificate of the commissioners of inland revenue, or of any other commissioners acting in the execution of this Act, or any certificate or receipt which the cashier of the Bank of England, or the receiver general of inland revenue, or any officer for receipt, is by this Act authorised to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud her Majesty, or any body politic or corporate, or any person whomsoever, every person so offending, and being thereof lawfully convicted, shall be adjudged guilty of felony, and shall be transported for a term not exceeding fourteen years.

Punishment of persons guilty of forging or altering certificates or receipts given under this Act.

182. And be it enacted, That if upon the trial of any indictment, information, suit, or prosecution whatsoever, or in any proceeding relative thereto, under and by virtue of this Act or the said Acts hereinbefore recited or referred to, or for anything done in pursuance of this Act, or for any offence committed against this Act, or in any matter arising

Evidence to be received in court of persons being commissioners or officers.

out of this Act, or on occasion thereof, any question shall arise whether any person be or have been or was a commissioner or officer of or for the said duties hereby granted, or commissioned or appointed to act as such, then and in every such case proof may be made and admitted that such person was reputed to be or had acted as such commissioner or officer, or acted under such commission or appointment, at the time respectively when the act, matter, or thing in controversy upon such trial or other proceeding shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, appointment, nomination, or other authority whereby such commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken, by all judges, justices, or commissioners before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

Allowance
to assessors,
collectors,
clerks, and
other
persons.¹

183. And be it enacted, That the several assessors and collectors shall have threepence in the pound for what money of the several duties by this Act granted the several collectors shall pay to the proper officers for receipt, to be divided in each separate collection between the said assessors and collectors in equal proportion;

And no person shall, under any pretence whatever, be entitled to any part of the reward hereby given to such clerk,² except the assistant (if any) to such clerk, whose compensation shall be apportioned and settled by the respective commissioners; nor shall such clerk, under any pretence whatever, demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him by virtue

¹ Poundage on collection of the tax in public departments is abolished. 35 & 36 Vict. c. 82. For the poundage and remuneration of clerks, see Taxes Management Act. 1880, s. 41 and schedule I.; assessors, *ibid.* s. 47 and schedule I.; and collectors, s. 80 and schedule I.

² Part of this section, relating to allowances to clerks, is rep., Stat. Law Rev. Act, 1874 (No. 2).

and under the authority of this Act from any person other than the proper officer for receipt, in manner aforesaid:

Provided always, that no such compensation shall be made to any assessor or collector, in respect of any sum detained or stopped under the authority of this Act, or paid into the Bank of England, or in respect of any sums paid by the respective parties into the said Bank, nor to any receiver, nor to any of the persons or corporations intrusted with the payment of annuities, dividends, and shares paid out of any public revenue of the United Kingdom, or elsewhere, as aforesaid, other than such sum as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid by the warrant of the commissioners of her Majesty's Treasury, for their pains and care in executing this Act:

184. Provided always, and be it enacted, That no neglect or omission to pay within any limited period the duties assessed under the authority of this Act in respect of any house or other building shall prevent any person from being admitted or retained on the register or list of persons entitled to vote in the election of a member or members to serve in parliament for any city or borough, or from voting at any such election.

Non-payment of duties not to disqualify from voting at elections of members of parliament.

185. And be it enacted, That all pecuniary penalties imposed by this Act shall and may be sued for, recovered, and applied in such manner and form as is directed in the Taxes Management Act, 1880,¹ the regulations whereof are hereby made applicable to the duties granted and the penalties imposed by this Act; and that in any action, suit, or proceeding, by or on the behalf of her Majesty, for the recovery of any such duties or penalties respectively granted or imposed by this Act, such duties and penalties respectively shall be recoverable, with full costs of suit, and all charges and expenses attending the same:

Recovery of penalties and duties.

Provided always, that wherever by this Act any increased rate of duty is imposed as a penalty, or as part of or in addition to any penalty, every such penalty and all such increased

¹ See s. 21, post, p. 277.

rate of duty may be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

Treasury to settle allowances for commissioners, surveyors, and other officers, and to discharge incidental expenses.

186.¹ Provided always, that it shall be lawful for the commissioners of her Majesty's Treasury to settle and appoint such salaries and allowances for the service, pains, and labour of the commissioners for special purposes, inspectors, surveyors, and other officers to be employed in the execution of this Act, and otherwise in relation thereto, and also to discharge such incidental charges and expenses attending the execution of this Act, as the said commissioners of her Majesty's Treasury shall think fit and reasonable in that behalf.

No person to be exempt by letters patent.

187. And be it enacted, That no letters patent granted by her Majesty or any of her royal progenitors, or to be granted by her Majesty, to any person, city, borough, or town corporate within this realm, of any manner of liberties, privileges, or exemptions from subsidies, tolls, taxes, assessments, or aids, nor any statute granting any salary, annuity, or pension to any person free of any taxes, deductions, or assessments, shall be construed or taken to exempt any person, city, borough, or town corporate, or any of the inhabitants of the same, from the burden and charges of any of the duties granted by this Act. And all 'non obstantes' in such statutes or letters patent made or to be made in bar of this Act are hereby declared to be void and of none effect; any such statutes, letters patent, grants, or charters, or any clause of 'non obstante,' or other matter or thing therein contained, or any law or statute, to the contrary notwithstanding.

Provisions applied to any particular schedule shall extend to any other schedule.

188. And be it enacted, That every provision in this Act contained, and applied to the duties in any particular schedule, which shall also be applicable to the duties in any other schedule, and not repugnant to the provisions for charging, ascertaining, or levying the duties in such other schedule, shall, in charging, ascertaining, and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed; any thing herein contained to the contrary notwithstanding.

¹ Part of this section is rep., Stat. Law Rev. Act, 1874 (No. 2).

189. And be it enacted, That the schedule hereinafter mentioned, marked (F.), shall be deemed a part of this Act, as if the same had been inserted under a special enactment; provided that the several oaths¹ therein mentioned shall be deemed and understood and taken to refer only to the duties contained in schedule (D.) as aforesaid.

Schedule (F.) to be deemed part of this Act.

SCHEDULE (F.)

Form of an oath or affirmation to be taken by the commissioners for the purposes of this Act, and by additional commissioners, and commissioners for special purposes, acting in the execution thereof, in respect of the duties contained in schedule (D.)

‘ I A.B. do swear [*or affirm, as the case may be*], That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by an Act passed in the year of the reign of Queen Victoria, intituled [*here set forth the title of this Act*], and that I will exercise the powers intrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said Act without favour, affection, or malice; and that I will not disclose any particular contained in any schedule or statement delivered with respect to any duties charged under the provisions and regulations relating to schedule (D.) of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said Act, excepting in such cases and to such persons who shall be sworn to the due execution of this Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the commissioners of inland revenue, or in order to or in the course of a prosecution

Oath to be taken by commissioners acting in respect of the duties contained in schedule (D.)

¹ Now declaration. See the Promissory Oaths Act, 1868 (31 & 32 Vict. c. 72).

‘ for perjury committed in such examination, affidavit, deposition, or affirmation.

‘ So help me GOD.’

Form of oath or affirmation to be taken by Inspectors and Surveyors as aforesaid.

Oath to be taken by inspectors and surveyors.

‘ I A.B. do swear [*or affirm*], That in the execution of an Act passed in the _____ year of the reign of Queen Victoria, intituled [*here set forth the title of this Act*], I will examine and revise all statements, schedules, and declarations delivered within my district, and in objecting to the same I will act according to the best of my information and knowledge, and that I will conduct myself without favour, affection, or malice, and that I will exercise the powers intrusted to me by the said Act in such manner only as shall appear to me to be necessary for the due execution of the same or as I shall be directed by the commissioners of inland revenue, or any two or more of them ; and that I will not disclose any particular contained in any statement or schedule with respect to any duties charged under the provisions and regulations relating to schedule (D.) of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the commissioners of inland revenue, or in order to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

‘ So help me GOD.’

Form of oath or affirmation to be taken by Assessors as aforesaid.

Oath to be taken by assessors.

‘ I A.B. do swear [*or affirm*], That in the execution of an Act passed in the _____ year of the reign of Queen Victoria, intituled *An Act* [*here set forth the title of this Act*],

‘ I will in all respects act diligently and honestly, and without favour or affection, to the best of my knowledge and belief, and that I will not disclose any particular contained in any statement or schedule delivered to me in the execution of the said Act, with respect to any duties charged under the provisions and regulations relating to schedule (D.) of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or in order to or in the course of a prosecution for perjury committed in any matter relating to such statement or schedule.

‘ So help me GOD.’

Form of oath or affirmation to be taken by the Collectors and Officers for receipt.

‘ I A.B. do swear [*or affirm*], That in the execution of an Act passed in the _____ year of the reign of Queen Victoria, intituled *An Act [here set forth the title of this Act]*, I will not disclose any assessment or the amount of any sum paid or to be paid by any individual under the said Act, or the books of assessment which shall be delivered to me in the execution of the said Act, with respect to any duties charged under the provisions and regulations relating to schedule (D.) of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the commissioners of inland revenue, or in order to or in the course of a prosecution for perjury committed in relation to the said duties.

Oath for collectors and officers for receipt.

‘ So help me GOD.’

Form of oath or affirmation to be taken by a Clerk or Clerk’s Assistant to the Commissioners aforesaid.

‘ I A.B. do swear [*or affirm*], That I will diligently and faithfully execute the office of a clerk [*or assistant clerk, as the case may be*], according to an Act passed in the

Clerk’s oath.

‘ year of the reign of Queen Victoria, intituled
‘ *An Act [here set forth the title of this Act]*, to the best of
‘ my knowledge and judgment; and that I will not disclose
‘ any particular contained in any statement, declaration, or
‘ schedule, with respect to the duties charged under the pro-
‘ visions and regulations relating to schedule (D.) of the said
‘ Act, or any evidence or answer given by any person who
‘ shall be examined, or shall make affidavit, deposition, or
‘ affirmation respecting the same, except in such cases and to
‘ such persons only who shall be sworn to the due execution
‘ of the said Act, and where I shall be directed so to do by
‘ the regulations of the said Act, or any two or more of the
‘ commissioners under whom I act, or of the commissioners
‘ of inland revenue, or in order to and in the course of a
‘ prosecution for perjury committed on such examination,
‘ affidavit, deposition, or affirmation.

‘ So help me GOD.’

190. And be it enacted, That the schedule marked (G.), with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person, corporation, company, or society described or mentioned in this Act, on behalf of themselves, and also of others for whom they act in any of the characters described in this Act, or hereinafter mentioned, be observed by each such person, corporation, company, or society, or by his or their agents or officers, in the cases where such agents or officers are authorised to make such returns.

Schedule (G.), and the rules therein, to be observed in executing the Act.

SCHEDULE (G.)

I.—By every occupier of lands, tenements, hereditaments, or heritages throughout the United Kingdom, to be charged under schedules (A.) and (B.) or either of them.

Sched. (G.) Rules.

A statement of the rent and annual value, or the annual value, as the case shall require, of all lands, tenements, and hereditaments, or heritages, occupied in every parish or place, distinguishing the proportions in each parish or place, and estimating separately such as are occupied as owner or tenant and also such as are chargeable by the rent or annual value, or on the amount of profits; and also estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same as follows; (videlicet,)

By occupiers of lands, &c. charged under schedules (A.) and (B.)

Lands and tenements occupied as owner:

Lands and tenements let at rackrent within seven years:

Lands and tenements let at rackrent before the period of seven years, with the rent and annual value thereof estimated separately:

Lands and tenements let, but not at rackrent, with the rent and annual value thereof estimated separately:

The amount at which such lands and tenements are rated to the poor:

The amount of the composition, rent, rentcharge, or annual payment paid in the preceding year to the rector or vicar or other person, for tithes of the above lands and tenements:

The amount of each deduction claimed in respect thereof, and stating if tithe free, in part or in the whole, and the amount of any modus for tithes or real composition.

By lay impropriators and ecclesiastical persons under schedule (A.)

II.—By every lay impropriator, and by every ecclesiastical rector, vicar, or other person (describing himself) receiving any tithes in kind, or any payments in right of the church, or by endowment, or in lieu of any tithes, and on all teinds in Scotland, to be charged under schedule (A.), distinguishing the same as follows:

The amount of the profits from tithes taken in kind for one year, on an average of three years:

The amount of dues and money payments in right of the church, or by endowment, or in lieu of tithes not arising from lands, on the above average:

The amount of compositions, rents, and payments in lieu of tithes arising from lands for the preceding year.

By persons, &c. carrying on quarries, &c. under schedule (A.)

III.—By every person, corporation, or company carrying on any concern hereinafter mentioned, or their agents or officers, in the cases authorised to be charged under schedule (A.)¹

The amount of profits from quarries of stone, slate, limestone, or chalk, in the preceding year:

Of iron works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges and ferries, in the preceding year:

Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.

¹ The several and respective concerns described in No. III. of schedule (A.) of this Act are now charged and assessed to the duties according to the rules prescribed in schedule (D.). 29 & 30 Vict. c. 36, s. 8.

IV.—By every lord or lady of a manor or other royalty or tenant of the same. By lords of manors.

The amount of all dues and other services or other casual profits (except rents and annual payments) of such manors or royalties, on an average of seven years.

V.—By receiver of any fine paid in consideration of a demise of lands or tenements (except customary) to be charged under schedule (A.) By receivers of fines under schedule (A.)

The amount of such fines in the preceding year, or for such lesser period since the interest thereof commenced, and an estimate of the average value for one year.

VI.—By every person entitled to profits arising from lands, tenements, hereditaments, or heritages, not before stated, to be charged under schedule (A.) By profits from lands, &c. under schedule (A.)

The amount, on a fair average, to be allowed by the respective commissioners.

VII.—By or for every person carrying on any trade, manufacture, adventure, or concern in the nature of trade, to be charged under schedule (D.) By persons carrying on trade, charged under schedule (D.);

The amount of the balance of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

VIII.—By every person exercising any profession, employment, or vocation, to be charged under schedule (D.) or exercising professions;

The amount of the balance of the profits, gains, and emoluments thereof within the preceding year.¹

IX.—By every person entitled to profits of an uncertain value not before stated, to be charged under schedule (D.) or entitled to profits of uncertain values;

The full amount of the profits or gains arising therefrom within the preceding year.

X.—By every person receiving in the United Kingdom interest from securities out of the United Kingdom, to be charged under schedule (D.) or receiving interest from foreign securities;

¹ See ante, p. 106. Now, the balance of the profits, gains, and emoluments upon a fair and just average of three years. See the Act of 1853, s. 48.

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

or profits
from
foreign
pos-
sessions ;

XI.—By every person receiving in the United Kingdom profits from possessions out of the United Kingdom, to be charged under schedule (D.)

The full net amount annually received therefrom, either by remittances, or importation of property, or money or value, from property not imported, or on credit, or on account in respect of remittances, property, or value, on an average of the three preceding years.

or any
other pro-
fits charged
under sche-
dule (D.)

XII.—By every person entitled to any annual profits not falling under any of the foregoing rules, and not charged by any of the other schedules, to be charged under schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the commissioners on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

Declara-
tions in
respect of
duty under
schedule
(D.)

XIII.—Declarations to be delivered in respect of the duty to be charged under schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in the United Kingdom, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by each partner desirous of being and entitled to be separately assessed, describing the firm, and his proportion of the profits.

Statement
of profits
not charge-
able where

XIV.—Statement of profits of any office not chargeable by commissioners specially appointed in the department where the office is held.

The amount of the salary, fees, wages, perquisites, and profits of office in the preceding year, or on an average of three years, as the case shall require.

the office is held.

The like statement to be delivered to the commissioners appointed in the department, if required.

XV.—General declaration by each person returning a statement of profits under schedule (A.) (B.) (D.) or (E.)

General declaration.

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

XVI.—List and declaration for facilitating the execution of the Act in relation to the duties chargeable on others.

List and declaration in relation to duties chargeable on others.

First.—List containing the name of every lodger or inmate in any dwelling-house, with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed :

Second.—List of every person in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress :

Third.—List to be delivered by every trustee, factor, agent, receiver, guardian, tutor, curator, or committee of the name and place of residence of the person for whom they act in such character, describing him, and the names of them who are joined in trust :

Fourth.—Declaration on whom the duty is chargeable in respect of such trust :

Fifth.—List containing the proper description of every corporation, company, fraternity, fellowship, society, or trust for which any person is answerable as treasurer, auditor, or receiver, and where any person before described is answerable for the duty to be charged in respect of the property or

profits of others, such lists as aforesaid shall be delivered, together with required statements of such profits.

Lists, declarations, &c. in order to obtain exemptions.

XVII.—Lists, declarations, and statements of discharge, or in order to obtain exemptions.

First.—Declaration of the amount of value or property or profits returned, or for which the claimant hath been or is liable to be assessed :

Second.—Declaration of the amount of rents, interests, annuities, or other annual payments, for which the party is liable to allow and deduct the duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment :

Third.—Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits assessed on the claimant, distinguishing each source :

Fourth.—Statement of the amount of income derived according to the three preceding declarations :

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

What number of commissioners competent to execute any of the powers given by this Act.

191. And be it enacted, That wherever by this Act any appointment is directed or authorised to be made, or any act, matter, or thing whatever is required to be done or performed, by the commissioners of her Majesty's Treasury, every such appointment, act, matter, and thing may lawfully be made, done, and performed respectively by any three or more of the said commissioners for the time being ;

And wherever any order, consent, authority, or direction of the said commissioners of her Majesty's Treasury is prescribed or required by this Act, every such order, consent, authority, and direction may be signified either under the hands of any three or more of the said commissioners, or under the hand of one of their secretaries or assistant secretaries ;

And whenever any of the powers and authorities given by this Act are required or directed to be put in execution, or

any assessment, warrant, order, precept, notice, certificate, contract of composition, or other document is by this Act or any Act herein recited or referred to, required or directed to be made, signed, or issued by the commissioners for general purposes, or the additional commissioners, or the commissioners for special purposes, or the commissioners of inland revenue, or any other commissioners acting in the execution of this Act, every such power and authority shall and may lawfully be put in execution, and every such assessment, warrant, order, precept, notice, certificate, contract, or other document shall and may lawfully be made, signed, and issued respectively by any two or more of the said respective commissioners; provided that where any act, matter, or thing is directed or authorised to be done or performed by or before one of such respective commissioners, such act, matter, or thing may lawfully be done or performed by or before such one commissioner, anything herein contained notwithstanding.

192. And be it enacted, That wherever in this Act, with reference to any person, matter, or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood to include several persons as well as one person, females as well as males, bodies politic or corporate¹ as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction;

Construction of the terms used in this Act.

¹ As to the assessment of corporations, see *Attorney-General v. Scott*, 28 Law Times (N.S.) 302. In that case it was held that the income of the corporation of the city of London, including the profits derived from 'renewing fines,' 'profits of markets,' 'corn and fruit metages,' 'brokers' rents,' 'Mayor's Court and other fees,' is liable to income tax; and the proper principle on which deductions are to be allowed, is to take each item or head of income separately, and to assess the income tax upon the net value of such item, after deducting from its gross receipts the costs incurred in earning it; but, semble, no deduction can be allowed in respect of the general expenditure for keeping up the establishment of the corporation. See also *In re Corporation of Birmingham*, quoted ante, p. 113.

And that wherever the terms and expressions following occur in this Act they shall be construed respectively in the manner hereinafter directed ; (that is to say), that the expression ' her Majesty ' shall be construed to mean and include her Majesty, her heirs and successors ; the expression ' commissioners of her Majesty's Treasury ' shall mean and include the commissioners of her Majesty's Treasury of the United Kingdom of Great Britain and Ireland, or any three or more of them, or the lord high treasurer of the said United Kingdom for the time being ; the term ' affidavit ' and the term ' oath ' shall respectively mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an affidavit or oath ; the term ' England ' shall mean and include England and Wales and Berwick-upon-Tweed.

193-4 are rep., Stat. Law Rev. Act, 1874 (No. 2).

5 & 6 VICTORIA, CAP. 37.

An Act to continue, until the fifth day of April one thousand eight hundred and forty-four, compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes. [30th June, 1842.]

3. And whereas divers parishes and places, or parts thereof, in Great Britain, are detached from the main body of the several counties to which they respectively belong; and for the more convenient execution of the Acts relating respectively to the land tax, the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices, it is expedient to authorise the execution of the said Acts, in such parishes and places, and parts thereof, respectively, by the commissioners for putting in force the said Acts in the respective counties, ridings, or shires adjoining or near to which the said parishes or places, or parts thereof, are locally situate: Be it therefore enacted, that from and after the passing of this Act—

Detached parishes and places described in schedule (A.) transferred to the jurisdiction of commissioners of land and assessed taxes for the counties in or near to which they are locally situate.

The several parishes and places, and parts of parishes and places, described in the schedule marked (A.) to this Act annexed, shall in all matters and things relating to the assessing, charging, raising, and levying of the land tax, and the duties of assessed taxes, and also the duties on profits arising from property, professions, trades, and offices, be under and subject to the jurisdiction and authority of the commissioners appointed or to be appointed for putting in execution the Acts relating to the said land tax and to the said duties respectively in and for the several counties, ridings, or shires which are respectively mentioned in the fourth column of the said schedule in conjunction with the names or descriptions of such detached parishes or places, or parts thereof respectively;

And in all other similar cases for which no special pro-

Commissioners of inland revenue may transfer the jurisdiction over similar detached parishes and places in cases not specially provided for.

vision is hereby made it shall be lawful for the commissioners of inland revenue to order and direct that in all such matters and things as aforesaid any such detached parish or place, or part of a parish or place, as aforesaid, shall be under and subject to the jurisdiction and authority of the commissioners appointed or to be appointed for putting in execution the said Acts in and for such county, riding, or shire adjoining or near to such detached parish or place, or part thereof, as the said commissioners of inland revenue shall name in that behalf.

Commissioners to whose jurisdiction such parishes are transferred to have full power to execute therein the Acts relating to the land tax, assessed taxes, and property tax.

4. And be it enacted, That the commissioners under whose jurisdiction and authority any such detached parish or place, or part thereof, as aforesaid, is or may be placed, by or in pursuance of this Act, shall have full power, and they are hereby authorised to execute and put in force the several Acts aforesaid, and the several powers and provisions thereof for the assessing, charging, levying, and enforcing payment of the land tax and the several duties aforesaid, and otherwise relating thereto, in and throughout any such parish or place, or part of a parish or place, as aforesaid, in as full and ample a manner as the said commissioners are or may be authorised to execute the said Acts or any of them within the county, riding, or shire for which they have been or may be appointed, anything in any former Act contained, or any usage or practice, to the contrary notwithstanding.

Detached parishes, &c. may be added to adjoining or formed into new divisions.

5. Provided always, and be it enacted, That it shall be lawful for the commissioners of inland revenue to order and direct that any such detached parish or place, or part of a parish or place, as aforesaid, shall be added to any adjoining or other division or divisions, or be formed into one or more new division or divisions, as the said last-mentioned commissioners shall think fit.

7 is rep., Taxes Manag. Act, 1880; and see, as to sheriffs' depute and substitute, s. 27 of that Act.

SCHEDULE (A.) to which this Act refers.

1	2	3	4
Description of detached Parishes or Places, or Parts of Parishes or Places	Counties to which they belong	Counties in which they are locally situate	Counties, the Commissioners for which are to have Jurisdiction over such detached Parishes, Places, or Parts
Part of Shilton Parish . . .	Berkshire . . .	Oxfordshire . . .	Oxfordshire
Eye, commonly called Sonning Eye, and Dunsden, Hamlets in Sonning Parish	Berkshire . . .	Oxfordshire . . .	Oxfordshire
Caversfield Parish . . .	Buckinghamshire	Oxfordshire	Oxfordshire
Part of Maker Parish, in the Tything of Vaultersholme	Devonshire . . .	Cornwall . . .	Devonshire
Stockland Parish . . .	Dorsetshire . . .	Devonshire . . .	Devonshire
Dallwood Township . . .	Dorsetshire . . .	Devonshire . . .	Devonshire
The District of Norhamshire	Durham . . .	Northumberland	Northumberland
The District of Islandshire, including the Farne Islands and Monkhouse	Durham . . .	Northumberland	Northumberland
The Parish of Bedlington or Bedlingtonshire	Durham . . .	Northumberland	Northumberland
Minety Parish . . .	Gloucestershire .	Wiltshire . . .	Wiltshire
Shennington Parish . . .	Gloucestershire .	Oxfordshire . .	Oxfordshire
Farloe Chapelry . . .	Herefordshire . .	Shropshire . . .	Shropshire
Rochford Parish . . .	Herefordshire . .	Worcestershire .	Worcestershire
Litton and Cascob Township	Herefordshire . .	Radnorshire . .	Radnorshire
Part of Coleshill Hamlet . .	Herefordshire . .	Buckinghamshire	Buckinghamshire
Part of Everton Parish . . .	Huntingdonshire	Between Bedfordshire and Cambridgeshire	Bedfordshire
Welsh Bicknor Parish . . .	Monmouthshire . .	Herefordshire . .	Herefordshire
Boycot Township . . .	Oxfordshire . . .	Buckinghamshire	Buckinghamshire
Lillingston Lovell Parish . .	Oxfordshire . . .	Buckinghamshire	Buckinghamshire
Part of Hales' Owen Parish .	Shropshire . . .	Bounded by Worcestershire and Staffordshire	Worcestershire
Holwell Parish, including Buckshaw Tithing	Somersetshire . .	Dorsetshire . . .	Dorsetshire
North Ambersham & South Ambersham Tythings, in the Parish of Steep	Hampshire . . .	Sussex . . .	Sussex
Broom Parish . . .	Staffordshire . . .	Worcestershire .	Worcestershire
Clent Parish . . .	Staffordshire . . .	Worcestershire .	Worcestershire
Tutnal and Cobley Hamlet . .	Warwickshire . .	Worcestershire .	Worcestershire
Stretton-upon-Foss Parish, Ilmington Parish, Compton Scorpion Hamlet, Whitchurch Parish, Ditchford Hamlet	Warwickshire . .	Between Parts of Worcestershire and Gloucestershire	Worcestershire
Part of Wokingham Parish	Wiltshire . . .	Berkshire . . .	Berkshire
Hinton Tything, in Hurst Parish	Wiltshire . . .	Berkshire . . .	Berkshire
Didnam Tything, in Shinfield Parish	Wiltshire . . .	Berkshire . . .	Berkshire
Swallowfield Parish . . .	Wiltshire . . .	Berkshire . . .	Berkshire

SCHEDULE A (*continued*).

1 Description of detached Parishes or Places, or Parts of Parishes or Places	2 Counties to which they belong	3 Counties in which they are locally situate	4 Counties, the Com- missioners for which are to have Jurisdiction over such detached Parishes, Places, or Parts
Kingswood Parish . . . Poulton Parish . . . Iccomb Parish . . .	Wiltshire . . . Wiltshire . . . Worcestershire . . .	Gloucestershire . Gloucestershire . Between Glou- cestershire and Oxfordshire	Gloucestershire Gloucestershire Gloucestershire
Dallsford Parish . . . Oldborough Parish . . . Edvin Loach Parish . . .	Worcestershire . Worcestershire . Worcestershire .	Oxfordshire . Warwickshire . Herefordshire .	Gloucestershire Warwickshire Herefordshire
WALES:			
Carregovah Township . . .	Denbighshire . . .	Between Shrop- shire and Mont- gomeryshire	Montgomeryshire
Part of Glasbury Parish . . .	Brecknockshire	Brecknockshire or Radnorshire	Brecknockshire

5 & 6 VICTORIA, CAP. 80.

An Act to grant relief from the duties of assessed taxes in certain cases, and to provide for the assessing and charging the property tax on dividends payable out of the revenue of foreign states.

[5th August, 1842.]

2. And whereas by an Act passed in the present session of parliament for granting to her Majesty duties on profits arising from property, professions, trades, and offices, it is enacted¹ that the commissioners for special purposes in the said Act mentioned shall be commissioners, under the regulations of the said Act, for the purpose of assessing and charging the duties thereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state to any persons, corporations, companies, or societies in the United Kingdom which shall have been or shall be intrusted for such payment to any person, corporation, company, or society whatever in the United Kingdom other than and except the several companies in the said last-recited Act mentioned, and which assessments are thereby directed to be made under and subject to the rules, regulations, and exemptions contained in schedule (C.) of the same Act;

5 & 6 Vict.
c. 85, s. 29.

And whereas it is expedient to provide more effectually for carrying into execution the powers and provisions of the said Act so far as the same relate to the assessing and charging of the said duties on such dividends and shares of annuities as aforesaid:

Be it therefore enacted, That all persons intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the revenue of any foreign state¹

Persons
intrusted
with the
payment of

¹ These provisions are extended by the Act of 1853, s. 10, and 24 & 25 Vict. c. 91, s. 36, to the assessing and charging the duties on all interest,

foreign dividends or annuities shall deliver accounts thereof.

to any persons, corporations, companies, or societies in the United Kingdom, or acting therein as agents or in any other character, shall, without further notice or demand thereof, deliver or cause to be delivered into the chief office of inland revenue in England an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the 'London Gazette,' and shall also on demand by the inspector authorised for that purpose by the commissioners of inland revenue, deliver or cause to be delivered to him, for the use of the said commissioners for special purposes, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively;

Commissioners for special purposes to make assessments thereon.

And the said commissioners for special purposes shall make an assessment thereon under schedule (C.) of the said last-recited Act, at the rate therein prescribed, subject to diminution on occasion of any exemptions to be allowed by the said commissioners for special purposes, giving notice of the amount of such assessments to the respective persons intrusted with such payments, who shall respectively pay the duty on the said annuities, dividends, and shares, on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands, and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said commissioners for special purposes, as are by the said last-recited Act directed in respect of annuities payable out of the public revenue of the United Kingdom :

Duty to be paid into the Bank of England, &c.

Provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the

dividends, and other annual payments payable out of, or in respect of, the stocks, funds, or shares of any foreign or colonial company, society, adventure, or concern, or in respect of any securities given by or on account of any such company, society, adventure, or concern; the assessments of the duties to be made by the commissioners for special purposes under schedule (D).

Bank of England with the receiver general of inland revenue, as directed by the said Act,* and shall be answerable for * s. 186. such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments, as other duties charged on the parties may be recovered against them :

And if any person intrusted with the payment of any such last-mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent or in any other character, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with the payment of or in the payment of which he shall act as agent or in any other character, he shall forfeit the sum of one hundred pounds, over and above the duty chargeable on such annuities, shares, or dividends.¹

¹ As to colonial annuities and dividends, see the Act of 1842, s. 96.

12 & 13 VICTORIA, CAP. 1.

An Act to consolidate the boards of excise and stamps and taxes into one board of commissioners of inland revenue, and to make provision for the collection of such revenue. [27th February, 1849.]

1. [*Commissioners of excise and commissioners of stamps and taxes to be one consolidated board, and be called commissioners of inland revenue.*]

2. [*Her Majesty may from time to time appoint commissioners of inland revenue, who are to hold their offices during her Majesty's pleasure.*]

Powers and authorities vested in commissioners of excise and commissioners of stamps and taxes respectively to be exercised by commissioners of inland revenue, &c.

3. And be it enacted, That the said commissioners of inland revenue shall have, use, and exercise all such powers and authorities, judicial and otherwise, as are now given to or vested in or as might be used and exercised by the whole or any number of the said commissioners of excise or of the said commissioners of stamps and taxes respectively under or by virtue of any Act or Acts in force at or immediately before the passing of this Act; and all such powers and authorities shall be and are hereby given to and vested in the commissioners of inland revenue, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures in any Act or Acts relating thereto respectively, were severally repeated and re-enacted in this Act and made part thereof;

And all rules, orders, regulations, acts, matters, and things which shall be made or done by the said commissioners of inland revenue, and which by any Act or Acts in force as aforesaid are or were required or authorised to be made or done, or which might be made or done by the commissioners of excise, or the commissioners of stamps and taxes, or any number of such commissioners respectively, shall be and be deemed to be as good, valid, and effectual in law, to all

intent and purposes, as if made or done by the said commissioners of excise or the said commissioners of stamps and taxes, or any number of such commissioners respectively, under or in pursuance of any such Act or Acts as aforesaid ; and all persons shall be subject and liable to the same pains, penalties, and forfeitures for doing or omitting to do any act, matter, or thing contrary to any rules, orders, or regulations of the said commissioners of inland revenue as such persons respectively would have been subject and liable to for doing or omitting to do the same act, matter, or thing contrary to any rules, orders, or regulations of the commissioners of excise or the commissioners of stamps and taxes respectively, under or by virtue of any Act or Acts in force as aforesaid ; and all rules, orders, and regulations heretofore made by the said commissioners of excise or the said commissioners of stamps and taxes respectively, in force at the time of the passing of this Act, and which are not altered or varied by this Act, or contrary to any of the provisions thereof, shall respectively remain and continue in full force and effect until the same shall be abrogated, annulled, altered, or varied by the said commissioners of inland revenue.

Rules, &c. of commissioners of excise or of stamps and taxes, to remain in force until altered.

4. And be it enacted, That all the powers and authorities which by this Act are given to or vested in the commissioners of inland revenue, or which shall or may at any time hereafter be given to or vested in the said last-mentioned commissioners, shall be and the same are hereby given to and vested in, and shall and may lawfully be used, exercised, and put in force by, any three or more of the said commissioners of inland revenue :

Powers given by this Act to commissioners of inland revenue may be exercised by any three of them ;

Provided always, that where by any Act or Acts of parliament or otherwise any act, matter, or thing is expressly directed or authorised to be done by any particular or prescribed number less than three of the commissioners of excise or of the commissioners of stamps and taxes, or where any act, matter, or thing shall at any time hereafter be so directed or authorised to be done by any such number less than three of the commissioners of inland revenue, every such act, matter, or thing being done by such particular or prescribed

or by any number less than three where it is so directed by any Act.

number of the commissioners of inland revenue shall be good, valid, and effectual to all intents and purposes whatsoever.

Chief office of inland revenue, to be at any place prescribed by Treasury within limits fixed by 7 & 8 G. 4, c. 53, as limits of chief office of excise.

5. And be it enacted, That the commissioners of inland revenue shall sit and keep their chief office at such place as the commissioners of her Majesty's Treasury shall in that behalf from time to time appoint, within the limits described, designated, or referred to as the limits of the chief office of excise by an Act passed in the eighth year of the reign of King George the Fourth, intituled 'An Act to consolidate and amend the laws relating to the collection and management of the revenue of excise throughout Great Britain and Ireland;' and such office of the said commissioners of inland revenue shall be deemed and called 'The Chief Office of Inland Revenue;' ¹ and the said limits shall be deemed to be the limits of the said chief office of inland revenue for all the ends, intents, and purposes for which they are described, designated, or referred to as the limits of the chief office of excise in or by the said recited Act or by any other Act or Acts now in force.

6. [*Offices of receiver general of excise and receiver general of stamps and taxes consolidated into one office of receiver general of inland revenue.*]

7. [*Offices of accountant general of excise and accountant and comptroller general of stamps and taxes consolidated into one office of accountant and comptroller general of inland revenue.*]

Powers and authorities to be exercised by the receiver general and accountant and comptroller general of inland revenue respectively.

8. And be it enacted, That the said receiver general of inland revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the receiver general of excise and the receiver general of stamps and taxes respectively, under or by virtue of any Act or Acts in force at the time of the passing of this Act, or otherwise howsoever; and the said accountant and comptroller general of inland revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the accountant general of excise and the accountant and comptroller

¹ The chief office of Inland Revenue is at Somerset House, London.

general of stamps and taxes respectively under or by virtue of any such Act or Acts as aforesaid, or otherwise howsoever; and all such respective powers and authorities shall be and are hereby given to and vested in the said receiver general of inland revenue and the said accountant and comptroller general of inland revenue respectively, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures relating thereto respectively, were severally repeated and re-enacted in this Act, and made part thereof.

10. [*All commissions and appointments of officers under the commissioners of excise and the commissioners of stamps and taxes to remain in force, and the persons holding the same to be officers of inland revenue.*]

11. [*Bonds and securities for collection of revenue of excise or of stamps and taxes to remain in force, and to extend to the duties under the care of the commissioners of inland revenue.*]

15. And be it enacted, That it shall be lawful for the commissioners of inland revenue to nominate and appoint from time to time such of the persons appointed or to be appointed collectors or officers for the receipt of any branch or description of the revenues or duties under the care or management of the said commissioners of inland revenue as the said last-mentioned commissioners shall think proper to be also collectors or officers for the receipt of any one or more or all of the other branches or descriptions of the revenues or duties aforesaid within and for such counties, districts, or circuits of receipt as the said commissioners of inland revenue shall appoint in that behalf; and all such collectors and officers so to be nominated and appointed as aforesaid for the receipt of two or more branches or descriptions of the said revenues or duties shall have, use, and exercise all the powers and authorities vested by law in the several collectors and officers for the receipt of the same revenues and duties respectively.

Commissioners of inland revenue may appoint the same persons to be collectors and receivers of several branches of inland revenue.

17. And for the better effectuating and carrying out the purposes and objects of this Act, be it enacted, That wherever

Construction of terms used

in former Acts, and in written documents, relating to the revenues of excise or of stamps and taxes.

in any Act of parliament, or in any bond or security, or in the condition thereof respectively, or in any deed or other instrument or writing, or in any rules, orders, or regulations relating to or concerning the several revenues or duties of excise or stamps and taxes, or any matter or thing which at the time of the passing of this Act is under the care or management of the commissioners of excise or the commissioners of stamps and taxes, the several terms and expressions hereinafter mentioned, or any of them, occur, such terms and expressions, so far as the same or any of them may relate to any duties or sums of money or any fines, penalties, or forfeitures, which shall accrue or be incurred, or be or become payable or in arrear, or to any act, matter, or thing to be done or omitted to be done, or which shall take effect at any time after the passing of this Act, shall respectively be construed and read (where such construction shall be necessary for or shall tend to effect or promote the purposes and objects aforesaid, and shall not be repugnant to or inconsistent with the facts of the case or the matter which may be in question) as if the substituted terms and expressions hereinafter mentioned were respectively inserted in such act, bond, security, condition, deed, instrument, or writing, rules, orders, and regulations respectively, in lieu of the said several other terms and expressions which have been used and do occur therein respectively ; (that is to say,)

For and in lieu of the several terms and expressions 'commissioners of excise,' 'commissioners of stamps and taxes,' 'commissioners for stamps,' and 'commissioners for the affairs of taxes' respectively, or any other term or expression by which the said respective commissioners or any of them are designated, the term 'commissioners of inland revenue' shall be read and substituted ;

And for and in lieu of the several terms and expressions, 'secretary of the commissioners of excise' and 'secretary of the commissioners of stamps and taxes' respectively, or any other term or expression by which the said several offices of secretary are respectively

designated, the term 'secretary of the commissioners of inland revenue' shall be read and substituted ;

And for and in lieu of the several terms and expressions 'solicitor of excise,' 'solicitor of stamps and taxes,' and 'solicitor of stamps' respectively, or any other term or expression by which the said several offices of solicitor are respectively designated, the term 'solicitor of inland revenue' shall be read and substituted ;

And for and in lieu of the several terms and expressions 'receiver general of excise,' 'receiver general of stamps and taxes,' and 'receiver general of stamp duties' respectively, or any other term or expression by which the said several offices of receiver general are respectively designated, the term 'receiver general of inland revenue' shall be read and substituted ;

And for and in lieu of the several terms and expressions 'accountant general of excise' and 'accountant and comptroller general of stamps and taxes' respectively, or any other term or expression by which the said several offices of accountant general and accountant and comptroller general are respectively designated, the term 'accountant and comptroller general of inland revenue' shall be read and substituted ;

And for and in lieu of the several terms and expressions 'chief office of excise,' 'head office for stamps and taxes,' and 'head office for stamp duties' respectively, or any other term or expression by which the said several chief or head offices are respectively designated, the term 'chief office of inland revenue' shall be read and substituted ;

And in all proceedings at law or in equity touching or concerning the said revenues, duties, or sums of money, fines, penalties, or forfeitures, or any other of the several matters or things aforesaid, every such act, bond, or security, or the condition thereof respectively, and every such deed, instrument, or writing, rule, order, or regulation as aforesaid respectively, may, if necessary for the purposes and objects

aforesaid, be pleaded as if such substituted terms and expressions respectively were inserted therein for and in lieu of the said other terms and expressions which may have been used therein respectively.

14 & 15 VICTORIA, CAP. 12.

An Act to continue the duties on profits arising from property, professions, trades, and offices, and to amend the Act imposing the same. [5th June, 1851.]

1, 2 are rep., Stat. Law Rev. Act, 1875.

Abatement
to be made
from assess-
ments on
tenant
farmers
whose pro-
fits fall
short of
such assess-
ments.

3. That if at the end of the year of assessment of the said duties under this Act any person occupying lands for the purposes of husbandry only [and obtaining his livelihood principally from husbandry],¹ who shall have been assessed in the said year to the duties chargeable under schedule (B.) of the said first-recited Act in respect of such lands, shall find, and shall prove to the satisfaction of the commissioners by whom the assessment was made, that his profits and gains arising from the occupation of such lands during the said year fell short of the sum on which the assessment was made, it shall be lawful for the said commissioners, upon appeal made to them in that behalf within three calendar months after the expiration of the said year, and of which notice in writing shall be given to the surveyor of taxes for the district, to cause an abatement² to be made from the amount of the said duties charged on such appellant proportionate to the deficiency of his said profits and gains;

¹ Extended to every person occupying lands for the purposes of husbandry only, whether as tenant or as the owner, although he may not obtain his livelihood principally from husbandry. See the Act of 1853, s. 46, and 43 & 44 Vict. c. 20, s. 52.

² When a person claiming relief or abatement in pursuance of section 3 proves his income to have been under 100*l.* [now 150*l.*], he is entitled to the same relief and repayment as is by the Acts of 1842 and 1853 provided for a person claiming relief for an income under 100*l.* [now 150*l.*] See the Act of 1853, s. 30, and 39 & 40 Vict. c. 16, s. 8, post, p. 254.

and in case the whole sum assessed shall have been paid, the amount of the sum overpaid shall be certified and repaid in like manner as is provided by section 133¹ of the said first-recited Act in the case of any overpayment of the duties assessed under schedule (D.) of the same Act.

¹ See ante, p. 139.

THE INCOME TAX ACT, 1853.

16 & 17 VICTORIA, CAP. 34.¹

An Act for granting to her Majesty duties on profits arising from property, possessions, trades, and offices.
[28th June, 1853.]

1 is rep., Stat. Law Rev. Act, 1875.

Duties to be deemed payable in respect of properties, &c. described in schedules.

2. For the purpose of classifying and distinguishing the several properties, profits, and gains for or in respect of which the said duties are by this Act granted, and for the purposes of the provisions for assessing, raising, levying, and collecting such duties respectively, the said duties shall be deemed to be granted and made payable yearly for and in respect of the several properties, profits, and gains respectively described or comprised in the several schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.), and (E.),² and to be charged under such respective schedules (that is to say,):

SCHEDULE (A.)

For and in respect of the property in all lands, tenements, hereditaments, and heritages in the United Kingdom, and to be charged for every twenty shillings of the annual value thereof:

SCHEDULE (B.)

For and in respect of the occupation of all such lands, tenements, hereditaments, and heritages as aforesaid, and to be charged for every twenty shillings of the annual value thereof:

¹ This Act, which, in relation to the income tax, is second in importance only to the Act of 1842, is termed in the Taxes Management Act, 1880, 'The Income Tax Act, 1853.' So much of this Act as relates to the mode of ascertaining the value of any hereditaments with respect to the value of which the valuation list is conclusive, is rep., 32 & 33 Vict. c. 67, s. 77, so far as relates to the metropolis as defined by that Act.

² These schedules supersede those in the Act of 1842.

SCHEDULE (C.)

For and in respect of all profits arising from interest, annuities, dividends, and shares of annuities payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue,¹—and to be charged for every twenty shillings of the annual amount thereof:

SCHEDULE (D.)²

For and in respect of the annual profits or gains arising or accruing to any person residing in the United Kingdom

¹ As to the assessment of—Annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom at the Bank of England, see the Act of 1842, s. 24; Dividends and shares of annuities payable out of the revenue of any foreign state, the Act of 1842, s. 29, and 5 and 6 Vict. c. 80, s. 2; Annuities, dividends, and shares of annuities payable out of the public revenue of any colony or settlement belonging to the crown, the Act of 1842, s. 96.

² The first branch of this schedule applies, it will be observed, to all persons residing in the United Kingdom. As 'residence,' in its widest sense, applies to a class of persons not within the intention of the tax, viz., visitors actually being in this country for a temporary purpose only, a clause of exemption was inserted in Pitt's Income Tax Act of 1799, 39 Geo. III. c. 13, s. 8, to provide that 'no person who should actually be in Great Britain for some temporary purpose only, and not with any view or intent of establishing his residence therein, should be chargeable with the duties imposed by the Act as a person actually residing in Great Britain.' This enactment was repeated in Addington's Income Tax Act of 1803, 43 Geo. III. c. 122, s. 86, with the addition, after the word 'therein,' of—'and who shall not actually have resided in Great Britain for the period of six calendar months,' and the enactment runs—that no such person 'should be charged with the duties under schedule D as a person residing in Great Britain in respect of the profits or gains received from or out of any possessions in Ireland or any foreign possessions, or from securities in Ireland or foreign securities; but nevertheless, every such person should, after such six months' residence therein, be charged for the same from the commencement of the year, in case such person should have been then resident in Great Britain, or, if not so resident, then from the period of his having come into Great Britain.' Here all accuracy of language is discarded, and, in this form, the enactment was re-enacted in the Income Tax Act of the Coalition Ministry of 1806, 46 Geo. III. c. 65, s. 51; and by s. 52 it was provided that 'any person who should depart from Great Britain after claiming such exemption and should again return within the year of charge, should be chargeable to the duties in schedule D, as a person residing in Great Britain for the whole of

from any kind of property whatever, whether situate in the United Kingdom or elsewhere, and for and in respect of the annual profits or gains arising or accruing to any person residing in the United Kingdom¹ from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in the United Kingdom or elsewhere, and to be charged for every twenty shillings of the annual amount of such profits and gains :

And for and in respect of the annual profits or gains, arising or accruing to any person whatever, whether a subject of her Majesty or not, although not resident within the United Kingdom,² from any property whatever in the United

the year in which such claim should have been made.' On the reimposition of the income tax in 1842, these provisions were re-enacted in section 39 of Peel's Income Tax Act, see ante, p. 30, with an addition which makes a cumulative actual residence equal in the whole to six months in the year equivalent, for the purposes of the tax, to a continued actual residence of six months.

With regard to residence. The fact of domicile has nothing to do with this question. *Attorney-General v. Coote*, 4 Price, 183.

Where, as a fact, a person has an established residence in the United Kingdom, he is chargeable as a person residing in this kingdom, notwithstanding the fact that he has also a residence or residences out of the kingdom. *Lloyd v. Sulley*, 21 Scot. Law Rep. 482.

A master mariner having a house in the United Kingdom, in which, when at home, he resides personally, and in which, in his absence, his wife and family continue to reside, is liable to income tax as a 'resident in the United Kingdom,' in re *Young*, 12 Scot. Law Rep. 602; and the fact of his absence from the United Kingdom during the year of assessment does not alter his position. He continues to have a residence, and is therefore a resident, in the United Kingdom. *Rogers v. Inland Revenue*, 16 Scot. Law Rep. 682.

¹ Person includes body politic or corporate, company, &c. See the Act of 1842, ss. 40, 192. The residence of a joint stock company incorporated and registered in England is in the United Kingdom, and therefore the company is chargeable in respect of profits from business carried on abroad as well as from business carried on in the United Kingdom. *The Cesena Sulphur Company, Limited v. Nicholson*, Law Rep. 1 Ex. D. 428; *The Calcutta Jute Mills Company, Limited v. Nicholson*, *Ibid.* 437; *The Imperial Continental Gas Association v. Nicholson*, 37 Law Times, 717.

² The second branch of this schedule applies to persons not resident within the United Kingdom. A foreign corporation is chargeable under this branch in respect only of profits from a trade exercised in the United Kingdom. *Attorney-General v. Alexander (The Imperial Ottoman Bank)*, Law Rep. 10 Ex. 20.

Kingdom,¹ or any profession, trade, employment, or vocation, exercised² within the United Kingdom,—and to be charged for every twenty shillings of the annual amount of such profits and gains :

And for and in respect of all interest of money, annuities, and other annual profits and gains³ not charged by virtue of any of the other schedules contained in this Act,—and to be charged for every twenty shillings of the annual amount thereof :

SCHEDULE (E.)

For and in respect of every public office or employment of profit, and upon every annuity, pension, or stipend payable by her Majesty or out of the public revenue of the United Kingdom, except annuities charged to the duties under the said schedule (C.),—and to be charged for every twenty shillings of the annual amount thereof.

¹ An annuity paid by the Bengal Civil Service Fund into the treasury of the East India Company in Calcutta, who paid in London an equivalent to the annuitant not a resident in Great Britain, is not chargeable. *Udney v. The East India Co.*, 13 C.B. 733. The claim made at the India Office in this case was a visionary claim.

² Whatever the word 'exercised' may mean, it certainly includes carrying on, and therefore carrying on a trade is within that word, per Jessel, M.R., in *Erichsen v. Last*, *infra*. A foreign company habitually receiving money in this country from English subjects for messages sent from England to places abroad, and transmitting those messages from stations in this country to places abroad, carries on a trade in this country, and is chargeable on the profits of that trade. *Erichsen v. Last (Telegraph Company of Copenhagen)*, Law Rep. 7 Q.B.D. 12; affirmed C.A. 8 Q.B.D. 414.

Where a firm established at New York has a branch establishment here for the purchase of goods for exportation to America, where they are sold and where all the profits are made, there is no business in England liable to income tax. *Sulley v. Attorney-General*, in error, 5 Hurl. and N. 711; 29 L.J.R. (Ex.) 464, reversing *Attorney-General v. Sulley*, 4 Hurl. and N. 769.

A firm of Bordeaux wine merchants rent a room for business, employ a clerk, have their name up on the premises, and obtain orders for wine. They 'exercise a trade in the United Kingdom' within this branch of the section. *Tischler & Co. v. Apthorpe*, Q.B.D., March 13, 1885.

³ See *Foley v. Fletcher*, 3 Hurl. and N. 769, quoted *ante*, p. 114, note to the Act of 1842, s. 102, and post, p. 231, note to s. 40 of this Act.

Duties on fractional parts.

3. Upon every fractional part of twenty shillings of the annual value or amount of the property, profits, and gains aforesaid, the like proportion of duty at the respective rates aforesaid shall be charged; provided that no duty shall be charged of a lower denomination than one penny.

Duties to be under the management of the commissioners of inland revenue.

4. The duties by this Act granted shall be under the direction and management of the commissioners of inland revenue for the time being, who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said duties, and for putting this Act into execution in and throughout the United Kingdom, in the like and in as full and ample a manner as they are authorised to do with relation to any other duties under their care and management.

Duties to be assessed and raised under the provisions of 5 & 6 Vict. c. 85, &c.

5. The said duties hereby granted shall be assessed, raised, levied, and collected under the regulations and provisions of the Act passed in the session of parliament held in the fifth and sixth years of her Majesty, chapter thirty-five, and of the several Acts therein mentioned or referred to, and also of any Act or Acts, subsequently passed explaining, altering, amending, or continuing the said first-mentioned Act; and for this purpose all the said several Acts shall be revived, and shall be deemed to have been and to be continued in force from the fifth day of April one thousand eight hundred and fifty-three;

The said provisions to be extended to Ireland;

And all such of the said regulations and provisions as have been enacted by the said Acts, or any of them, with reference to Great Britain or England, shall (so far as the same are or may be applicable consistently with the express provisions of this Act) be and the same are hereby extended to Ireland; and all powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things contained in or enacted by the said several Acts before recited or referred to, or any of them, shall, notwithstanding that the same may have expired, severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall in all cases not expressly provided

for by this Act, and so far as the same are not superseded by and are consistent with the express provisions of this Act, severally and respectively be duly observed, applied, practised, and put in execution throughout the respective parts of the United Kingdom, for raising, levying, collecting, receiving, accounting for, and securing the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, as fully and effectually to all intents and purposes as if the same powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said duties hereby granted and respectively applied to the several parts of the United Kingdom as aforesaid; and wherever in the said Acts, or any of them, the term 'England' is used or mentioned, the same, in relation to the duties granted by this Act, shall be deemed to extend to and to mean also Ireland; and in like manner the term 'Great Britain' shall be read as and deemed and construed to mean the United Kingdom; and where in the provisions of the said Acts her Majesty's Court of Exchequer at Westminster, or any of her Majesty's Courts of Record at Westminster, is or are mentioned or referred to, such provisions shall, with reference to the duties under this Act to be assessed in Ireland, be construed and take effect as if her Majesty's Court of Exchequer at Dublin, or her Majesty's Superior Courts of Record at Dublin, were mentioned or referred to instead of the said respective Courts at Westminster; and the said Act of the fifth and sixth years of her Majesty, chapter thirty-five, and the Acts explaining, altering, amending, and continuing the same, and this Act, shall be construed and read together as one Act.

6. Provided always, That nothing in the said first-mentioned Act contained shall be deemed or construed to extend to exempt any person, although not resident in any part of the United Kingdom, from the duties granted by this Act in respect of the profits or gains received from or out of any possessions or securities in Ireland, or to exempt any person resident in any part of the United Kingdom from the said

Provisions
of 5 & 6
Vict. c. 35
not to
exempt
persons
living
abroad and
receiving
profits from
Ireland,

nor persons receiving profits from abroad.

Duties in respect of possessions in Ireland to be charged in the same manner as duties on possessions of the like nature in Great Britain, except as modified by this Act.

Duties to be charged on residents in Great Britain holding offices in Ireland, &c., and duties under sched. (E.) to be charged on residents in Ireland.

Commissioners appointed under 5 & 6 Vict. c. 35, to be commissioners under this Act, &c.

duties in respect of the profits or gains received from or out of any possessions or securities in any other of her Majesty's dominions, or any foreign possessions or securities.

7. Provided also, That the duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, which by the said Act of the fifth and sixth years of her Majesty, chapter thirty-five, are directed to be charged and assessed respectively according to certain rules prescribed for charging the duties under the head respectively of 'Fourth Case' and 'Fifth Case' of schedule (D.)¹ and in section one hundred and six² of the said Act, shall under this Act be charged and assessed in Ireland in the same manner and under the same schedules, rules, and regulations respectively as the duties on securities and possessions of the like nature in Great Britain are directed to be charged, except so far as such schedules, rules, and regulations are altered or modified in regard to the assessing or charging of duties in Ireland by the express provisions of this Act.

8. Provided also, That notwithstanding anything in the said Act of the fifth and sixth years of her Majesty contained, persons holding offices in Ireland and residing in Great Britain, and persons usually residing in Ireland and serving in Parliament, shall be chargeable to the duties by this Act granted, without regard to any exemption from the duties of assessed taxes; and that this Act shall extend to charge persons resident in Ireland with the duties under schedule (E.) in respect of public offices or employments, although the duties thereof are necessarily and permanently performed in Ireland.³

9. The several persons chosen or appointed under the provisions of the said first-mentioned Act to be respectively commissioners for the general purposes of the said Act, and to be respectively additional or other commissioners, being respectively duly qualified in that behalf, and also the several persons appointed to be and who on the fifth day of April

¹ Ante, p. 111.

² Pp. 119-20.

³ S. 148 of the Act of 1842 is rep., Stat. Law Rev. Act, 1874 (No. 2). See ante, p. 152.

one thousand eight hundred and fifty-three were commissioners for the special purposes of the said Act, shall, without any further or other election, nomination, or appointment respectively, be such commissioners as aforesaid for the like purposes under this Act;

And wherever in the said Act, or in any Act relating to the duties thereby granted, mention is made of the commissioners of stamps and taxes, the same in relation to the duties granted by this Act shall be construed and deemed to designate the commissioners of inland revenue:

Provided that no persons shall be commissioners to supply vacancies amongst the said commissioners for general purposes except such persons as shall after the passing of this Act be chosen for that purpose in the manner provided by the said first-mentioned Act.*

* S. 4.

As to Interest, Dividends, &c. from Foreign Companies.

10. The provision made by the Act passed in the said session of the fifth and sixth years of her Majesty, chapter eighty, section two, for the assessing and charging the duties on dividends and shares of annuities payable out of the revenue of any foreign state, shall be and the same is hereby extended to the assessing and charging of the duties granted by this Act, as well on such dividends and shares of annuities as aforesaid as on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign [or colonial]¹ company, society, adventure, or concern, or in respect of any securities given by or on account of any such company, society, adventure, or concern, and which said interest, dividends, or annual payments have been or shall be intrusted to any person in the United Kingdom for payment to any persons, corporations, companies, or societies in the United Kingdom;²

Provisions of 5 & 6 Vict. c. 80, s. 2, as to charging duties on dividends, &c., from foreign states shall extend to the duties under this Act.

¹ This enactment (s. 10) is to be read as if the words 'or colonial' had been inserted immediately after the word 'foreign.' 24 & 25 Vict. c. 91, s. 36.

² Extended (by 29 & 30 Vict. c. 36, s. 9) to all cases where the name of the person entitled to payment is registered in the United Kingdom.

And all persons intrusted with the payment of any such interest, dividends, or other annual payments as aforesaid in the United Kingdom,¹ or acting therein as agents or in any other character, shall and they are hereby required to do and perform all such acts, matters, and things, in order to the assessing and charging and paying of the said duties on all such interest, dividends, or other annual payments as aforesaid, and under and subject to the like penalty or other liability for any neglect, refusal, or default in that behalf, as by the said Act of the fifth and sixth years of her Majesty, chapter eighty, persons intrusted with the payment of annuities or any dividends or shares of annuities are required to do and perform, or are subject or liable to for any similar neglect, refusal, or default;

And the assessments of the duties on all such interest, dividends, and other annual payments as aforesaid shall be made by the commissioners for special purposes under schedule (D.) of this Act; and the said commissioners shall do and perform all such acts, matters, and things in relation to such assessments as by the said Act, chapter eighty, they are required to do or perform in relation to any assessment under the said last-mentioned Act.²

PROVISIONS RELATING TO IRELAND.

As to the Bank of Ireland.

Governor
and direc-
tors of the
Bank of
Ireland to
be commis-
sioners for
assessing

11. The governor and directors of the company of the Bank of Ireland shall be commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities, dividends, and shares of annuities payable by the governor and company of the Bank

¹ Foreign Corporation. London Agency. Dividends to shareholders in the United Kingdom. Liable to assessment under this section. *Gilbertson v. Fergusson*. (*Imperial Ottoman Bank*.) Law Rep. 5 Ex. D. 57, affirmed C.A. 7 Q.B.D. 562.

² 'The provisions contained in this section are extended and applied to the assessing and charging the income tax on all annuities, pensions, or other annual sums payable out of the funds of any institution in India, intrusted to any person in the United Kingdom for payment to any persons resident in the United Kingdom.' 31 & 32 Vict. c. 28. s. 5.

of Ireland out of the public revenue of the United Kingdom to any persons, corporations, or companies whatever, and in respect of all profits and gains of the said company chargeable under schedule (D.) of this Act, and in respect of all other dividends, interests, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act and arising within any office or department under the management or control of the said governor and company; and the said last-mentioned commissioners shall have, use, and exercise all the powers and authorities of commissioners for the general purposes of this Act, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the said first-mentioned Act in relation to the said duties respectively:

duties on annuities, &c., payable by the Bank, &c.

Provided always, that the duties by this Act granted shall extend to and be payable upon all annuities, dividends, and shares of annuities payable in Ireland out of the revenue of the United Kingdom to or for the use or benefit of any person, whether resident in Ireland or elsewhere.¹

Duties to extend to all annuities, &c., payable in Ireland out of the revenue of the United Kingdom.

12. In order to the assessing of the duties chargeable under the respective schedules (A.) and (B.) of this Act in Ireland, the clerk of the board of guardians of every poor law union in Ireland, or the person acting as such clerk, shall transmit to the commissioners of inland revenue, at their head office in Dublin, true copies of the last rates made by such guardians for the relief of the poor in such union, and in every electoral division thereof; and the collector general of rates in the city of Dublin shall, in like manner, transmit to the said commissioners true copies of the last rates made for the relief of the destitute poor in the several electoral divisions or parts thereof in which he is by law authorised to make and declare such rates;² and the commissioners of

Clerks of boards of guardians in Ireland to transmit to the commissioners of inland revenue copies of the poor rates, &c.

¹ Ss. 90-2 of the Act of 1842, relating to the assessment of dividends at the Bank of Ireland, are rep., see ante, p. 95.

² The copies are to be transmitted only when required by the commissioners of inland revenue. 17 & 18 Vict. c. 24, s. 5. Post, p. 241.

inland revenue shall pay to the said clerk and collector respectively the cost and expense of making all such copies, not exceeding the rate of two shillings and sixpence for every one hundred ratings; and if any such clerk or any person acting as such clerk or such collector shall in any year neglect to transmit such copies in compliance with this enactment he shall for every such neglect forfeit the sum of fifty pounds.

Duties under schedules (A.) and (B.) in Ireland to be assessed according to the valuations under the Poor Relief Acts, &c.

13. The duties chargeable in Ireland under the respective schedules (A.) and (B.) of this Act shall be charged and assessed by a poundage rate upon the annual value of all tenements and rateable hereditaments, according to the respective surveys and valuations made or to be made and from time to time in force for the purposes of the rates for the relief of the poor in Ireland;

And the assessment of the said duties in Ireland chargeable under the said schedule (A.) shall be made upon the landlord or immediate lessor of such tenements or rateable hereditaments; or, if it shall appear to the commissioners for special purposes to be necessary or proper, the said assessment shall be made upon such person as the rate for the relief of the poor shall be made upon in respect of any such property under the provisions of the Acts in that behalf;

And the assessment of the said duties chargeable under the said schedule (B.) shall be made upon the occupier of such property:

Provided always, that if upon the appeal, as hereinafter mentioned * of any person deeming himself aggrieved by any such assessment, it shall be proved to the satisfaction of the commissioners, assistant barrister, chairman, or recorder, by whom such appeal shall be heard or re-heard, as the case may be, that such assessment is made upon an amount or value exceeding the annual rent at which the property in respect whereof such assessment is made is worth to be let from year to year, the person hearing or re-hearing such appeal shall give relief by reducing and abating such assessment, and charging the duties on the amount of such annual value as aforesaid, notwithstanding that the same may be less than the annual value of the premises according to any such survey

* *Sa. 21, 22.*

or valuation as aforesaid ; and if such annual value at which such property is worth to be let as aforesaid shall exceed the actual rent payable yearly by the tenant or occupier of such premises, the landlord or immediate lessor shall be assessed under schedule (A.) upon the amount of such actual rent only, and the tenant or occupier shall be assessed under the said schedule (A.) on the difference between that amount and the amount of such last-mentioned annual value, subject nevertheless to any claim for exemption which the parties respectively may be entitled to :

Provided also, that where any person receiving rent in respect of any hereditament in Ireland exempt from being rated to the relief of the poor is liable to be rated in respect of such rent to the extent of one half the poundage of any poor rate, the said duties in Ireland chargeable under the said schedule (A.) shall be charged and assessed upon such person by a poundage rate upon the full amount of such rent.

Persons receiving rent out of hereditaments in Ireland exempt from poor rates shall be assessed to full amount of the rent.

14. Provided also, That if in any case it appear to the commissioners of inland revenue that any such valuation as aforesaid for the time being in force is not correct (having reference to the principles according to which the same ought by law to have been made), with respect to all or any of the tenements or rateable hereditaments included therein, it shall be lawful for such commissioners to direct the commissioner of valuation to make or cause to be made a re-valuation of the tenements or hereditaments with respect to which the said valuation is incorrect, and such commissioner of valuation shall forthwith, with all convenient speed, make or cause to be made such re-valuation accordingly, and sign the same and transmit it to the commissioners of inland revenue ; and such re-valuation shall be made according to the principles or rules according to which such incorrect valuation ought by law to have been made, and the duties chargeable under the said schedules (A.) and (B.) shall, after such re-valuation, be charged and assessed according thereto :

Commissioners of inland revenue may direct re-valuations where existing valuations are incorrect, &c.

Provided that, if any person assessed to the last-mentioned duties according to such re-valuation deem himself

aggrieved thereby, it shall be lawful for him to appeal against such assessment on the ground of the incorrectness of such re-valuation, and upon such appeal it shall be lawful for the commissioners, assistant barrister, chairman, or recorder hearing or re-hearing such appeal * to alter as well such re-valuation as the assessment thereon, and make such order in relation thereto as they or he may think fit.

* Sa. 21, 22.

Allowance for poor rates chargeable on the landlord's rent in Ireland.

15. In assessing in Ireland the duties chargeable under schedule (A.) of this Act on the landlord or immediate lessor, in every case where the amount or annual value on which the assessment is made on him is not less than the annual rent reserved or payable to him for the premises in respect of which the assessment is made, an allowance or abatement of a proportionate part of the duty shall be made in respect of the amount of the poor rates which such landlord or lessor shall have paid or borne for the same premises in the year preceding; and if the amount or annual value on which such assessment as aforesaid is made shall be less than the said rent, then such allowance or abatement as aforesaid shall be made only in respect of so much as the amount of the said poor rate added to the sum on which the assessment is made shall exceed the actual rent.

By whom assessments under schedules (A.) and (B.) in Ireland are to be made.

16. All assessments of the said duties under the said schedules (A.) and (B.), in Ireland, shall be made by surveyors of taxes or other officers of inland revenue acting in that behalf under the directions of the commissioners of inland revenue; and every such assessment shall be made for and comprise the respective premises situate within a union, or an electoral division, or such other district as the said last-mentioned commissioners shall direct; and the same shall be signed by two of the commissioners for special purposes, who shall cause duplicates thereof, together with their warrants for the collecting and levying of the sums thereby assessed, to be delivered to such person or persons as they shall appoint to be collectors of such assessments.

How assessments in Ireland under sche-

17. Every such assessment in Ireland of the duties under the said schedules (A.) and (B.) of this Act may be collected, levied, and recovered by distress by the person appointed in

manner aforesaid to be the collector thereof from the person assessed, or from the occupier of the property assessed, or may be levied upon the particular premises in respect of which the assessment is made; and all goods and chattels, to whomsoever the same shall belong, found on such premises in respect of which any assessment is made of the said duties under this Act, shall be liable to be distrained and sold for the recovery of the said duties; or such duties as aforesaid, or any arrears thereof, may be levied and recovered in the same manner as other duties assessed in Ireland under this Act may be levied and recovered:

dues (A.)
and (B.)
are to be
collected,
levied, and
recovered.

Provided always, that the duty assessed under the said schedule (A.) upon or in respect of any tenement or hereditament may be collected, recovered, and levied by the said collector from the landlord or immediate lessor of the premises assessed, whether he be named in the assessment or not; and to that end such collector is hereby authorised and empowered to use, exercise, and put in force against such landlord or immediate lessor all or any of the remedies, ways, and means provided by an Act of the first and second years of her Majesty, chapter fifty-six, and an Act of the sixth and seventh years of her Majesty, chapter ninety-two, or either of the said Acts, by which any rate made for the relief of the destitute poor in Ireland may be collected, recovered, or levied from any immediate lessor primarily liable to the payment of rates for premises the occupier of which is exempted from such payment:

1 & 2 Vict.
c. 56.
6 & 7 Vict.
c. 92.

Provided also, that where any proceeding for the recovery of any such rate is by law required to be had or taken in the name of the guardians of a poor law union, or by the direction or with the consent of such guardians or of the poor law commissioners, or by or with any other direction or consent, the like proceeding for the recovery of the said duties under this Act may be had and taken by and in the name of such collector as aforesaid, and without any such direction or consent;

Provided that where any assessment under the said schedule (A.) shall have been made upon the tenant or

occupier of the premises assessed, the landlord or immediate lessor shall be liable to be proceeded against in manner afore-said only in default of payment of such assessment by the said tenant or occupier, and for the recovery of so much only of the duty assessed as shall be chargeable in respect of the rent payable yearly to such landlord or immediate lessor for the premises assessed.

Landlords in Ireland may claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant, &c.

18. When any landlord or immediate lessor of any tenement or hereditament in Ireland assessed to the duty chargeable under schedule (A.) of this Act shall have paid such duty, and shall afterwards prove to the satisfaction of the commissioners for special purposes that the rent due or payable to him in respect of such tenement or hereditament for the period for which the said duty was assessed, or any portion of such rent, has been wholly and irrecoverably lost by reason of the bankruptcy, insolvency, or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such tenement or hereditament being left waste and unoccupied, then and in such case the said landlord or lessor shall be entitled to be repaid such proportion of the said duty as he shall have paid in respect of the rent so lost;

And the said commissioners shall order and direct the repayment of such proportion of duty in like manner as by the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,* they are authorised to order and direct the repayment of duty in other cases, provided that such landlord or lessor shall make his claim for such repayment to the said commissioners within the period of six calendar months after the expiration of the year for which the said duty was assessed.

* S. 61.

Persons having the custody of valuations, &c., under the Poor Relief Acts in Ireland to produce same to officers

19. Every person having in his custody or possession any survey or valuation on which the rates for any union or electoral division shall be assessed or made, or any rate or assessment made under the provisions of the Acts for the relief of the poor in Ireland, or any of them, shall, at the request of any inspector, surveyor, or other officer acting in the execution of this Act in Ireland, produce and show

every such survey, valuation, rate, and assessment to such inspector, surveyor, or other officer, and permit him to inspect the same, and to take copies thereof or extracts therefrom without paying anything for the same; and in case the person having the custody or possession of any such survey, valuation, rate, or assessment shall, on any such request as aforesaid, refuse to produce the same to such inspector, surveyor, or other officer, or to permit him to inspect the same, or to take copies thereof or such extracts as he may think fit to take therefrom, such person shall, for every such refusal, forfeit the sum of fifty pounds.

under this Act, and to permit copies to be taken.

Penalty for refusal.

20. The assessments of the duties chargeable in Ireland under the several schedules (D.) and (E.) of this Act shall be made by such surveyors of taxes, or other officers of inland revenue as the commissioners of inland revenue shall appoint in that behalf; and such assessments shall be allowed and signed by the commissioners for special purposes, who shall also appoint the times and places for hearing appeals against the same as hereinafter mentioned,* and shall also cause due notice of every such assessment, and of the amount thereof, and of the time and place appointed for hearing any appeal against the same, to be given by some officer of inland revenue to every person so assessed.

By whom assessments under schedules (D.) and (E.) in Ireland are to be made, &c.

* Ss. 21. 22.

21. All appeals against assessments under this Act in Ireland shall be heard and determined by the said commissioners for special purposes, or any two of them, whose determination on any such appeal shall be final and conclusive, unless the person charged by the assessment shall think himself aggrieved by such determination, and shall require that such appeal shall be re-heard as hereinafter provided; * and where any person charged by any such assessment as aforesaid, and to whom notice thereof and of the time and place appointed for hearing any appeal against the same shall be given as hereinbefore directed, shall neglect to appeal accordingly, such assessment shall also be conclusive, and such person shall be precluded from afterwards disputing or questioning the same.

Appeals in Ireland to be heard and determined by the commissioners for special purposes.

* S. 22.

22. If any person charged by an assessment in Ireland

Persons aggrieved by the determination of commissioners may require appeal to be re-heard by an assistant barrister, &c.

shall think himself aggrieved by the determination of the said commissioners for special purposes in any such appeal as aforesaid, it shall be lawful for him, on giving notice in writing to the inspector or surveyor within ten days after such determination, to require that such appeal shall be re-heard by the assistant barrister for the county or riding where such person shall have been assessed; or in case he shall have been assessed in the county of Dublin, by the chairman of the sessions of the peace of such county; or in case such person shall have been assessed in the city of Dublin, by the recorder of such city; or in case such person shall have been assessed in the borough of Cork, by the recorder of such borough;

And where any such appeal shall be so required to be re-heard, any statement or schedule in the possession of the said commissioners for special purposes, returned to them for the purpose of such appeal, shall be transmitted by them to the assistant barrister, chairman, or recorder (as the case may require); and such assistant barrister, chairman, or recorder shall with all convenient speed re-hear and determine such appeal, and shall take the oath or affirmation¹ required to be taken by a commissioner for special purposes, and shall and may have and exercise the same powers and authorities in relation to the assessment appealed against, and the determination of the matter thereof and in relation to all matters consequent thereon, as any two or more commissioners for special purposes might have and exercise, and his determination thereon shall be final and conclusive.

After the times for hearing appeals in Ireland, commissioners shall cause duplicates of assessments to be delivered

23. After the respective times for hearing appeals against such assessments as aforesaid in Ireland, then as to all assessments against which appeals shall have been heard and determined, leaving any sum assessed or charged by any such assessment, and as to all assessments against which no appeal shall have been made, the commissioners for special purposes shall cause duplicates thereof, together with warrants under

¹ For form of oath or affirmation, see the Act of 1842, s. 189, schedule F., ante, p. 179.

the hands and seals of two of the said last-mentioned commissioners, to be delivered to such officers of inland revenue or other persons as shall be named in such warrants respectively, appointing such persons to be collectors of the duties and sums of money assessed and charged in such duplicates respectively, and requiring and empowering such collectors respectively to collect, demand, levy, and recover all such duties and sums of money.

to collectors with warrants to collect the same.

24. The commissioners for special purposes acting in the execution of this Act in Ireland in relation to the allowing or signing of any such assessment as aforesaid, and to the hearing and determining of any appeal against the same, and to the making and signing of any duplicate thereof and any warrant for collecting and levying the duties and sums of money charged or assessed thereby, and also all inspectors and surveyors of taxes, and other officers of inland revenue acting in Ireland in relation to the making of any such assessment or to the assessing or charging of any person therein or thereby, and also all persons named or appointed by the said commissioners to be respectively collectors of the said duties and sums of money in relation to the collecting, levying, distraining for, or otherwise recovering of the same, shall respectively be, and are hereby invested with, and shall have, use, and exercise all such and the like powers and authorities as any commissioners, either for general or special purposes, or any additional commissioners, and as any inspectors, surveyors, collectors, or other officers respectively have or are invested with, or can or may use or exercise in England in relation to the making or allowing of any assessment of duties under this Act, or to the assessing or charging of any person to such duties, or to the hearing or determining of any appeal against any such assessment, or to the collecting, levying, distraining for, or otherwise recovering of any such duties, so far as such powers and authorities, or any of them, are applicable or may be adapted to the performance of similar acts, matters, and things in Ireland.

Commissioners, inspectors, and surveyors of taxes, and other officers in Ireland to exercise the like powers in executing this Act as commissioners, inspectors, or officers may exercise in England.

25. Nothing herein contained shall be construed to make

Unions,
&c. in
Ireland
not to be
responsible
for amount
of duties
nor for
neglect or
default of
collectors.

any union, electoral division, or place in Ireland¹ in which any assessment of any duties granted under this Act shall be made, answerable for the amount of duties charged in such place, nor for any neglect or default of the collector in demanding or collecting same, nor shall any re-assessment be made in Ireland upon any such place for any arrears or loss occasioned by any such neglect or default.

Who to be
commis-
sioners
where
there are
not suffi-
cient
officers in
any court
or depart-
ment.

26. Where in any court or department of office there shall not be a sufficient number of officers proper to be appointed commissioners for executing this Act in relation to the duties on offices and employments of profit in such court or department of office,² it shall be lawful for the commissioners of her Majesty's Treasury to direct that the commissioners for any other department shall execute this Act in relation to the offices and employments of profit in any such court or department as aforesaid; and in default of a sufficient number of commissioners being appointed in any such court or department, and of such direction as aforesaid, the commissioners for general purposes in their respective districts in England and Scotland respectively, and the commissioners for special purposes in Ireland, shall respectively put this Act in execution in relation to the duties on offices and employments in any such court or department as aforesaid;

Powers of
commis-
sioners
under
5 & 6 Vict.
c. 85, as to
duties on
offices to be
executed in
Ireland by
commis-
sioners for
special
purposes.

And wherever in the said Act of the fifth and sixth years of her Majesty, chapter thirty-five, any power or direction is given to the commissioners for executing the said Act in relation to the duties on lands and tenements to execute the same in their several districts in relation to the duties on offices and employments of profit,³ every such power and direction shall, in relation to the duties on offices and employments of profit in Ireland under this Act, be executed and carried out by the commissioners for special purposes.

¹ As to England, however, see the Act of 1842, s. 174, ante, p. 170.

² As to the appointment of commissioners for courts and departments of office, see the Act of 1842, ss. 30, 31.

³ See the Act of 1842, ss. 30 et seq., ante, p. 22.

27 is rep., Stat. Law Rev. Act, 1875.

28. [Part of this section relating to the limit of incomes entitled to exemption and the abatement for incomes over that limit, is rep., Stat. Law Rev. Acts, 1875 and 1878. As to the existing limits for exemption and abatement see the Customs and Inland Revenue Act, 1876, 39 & 40 Vict. c. 16, s. 8, which restores the exemption in s. 163 of the Income Tax Act, 1842, for incomes less than one hundred and fifty pounds a year, and fixes the limit for abatement at four hundred pounds, and the amount at one hundred and twenty pounds.]

Exemption of persons whose income is under 10 $\frac{1}{2}$., &c.

And in Ireland the income arising from the occupation of lands, tenements, or hereditaments, by any person claiming such exemption or relief as aforesaid, shall be deemed to be one third of the annual value on which the same shall be chargeable under schedule (B.) of this Act;

And all the provisions, rules, and regulations contained in the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,* in relation to the exemption of persons whose incomes are less than one hundred and fifty pounds a year, and to the reduction or abatement of any assessment upon such persons, or to the repayment to them of any duties or sums of money, shall be observed and applied, so far as the same are applicable (*mutatis mutandis*), to the exemption of persons whose incomes are less than one hundred pounds a year, and to the claims for relief in the manner aforesaid to persons whose incomes are less than one hundred and fifty pounds a year.

* Ss. 163-170, & 130.

29. Provided always, That in computing the income of any person for the purposes of this Act, such computation, so far as regards any rent derived from tenements or hereditaments in Ireland chargeable under schedule (A.), shall be made after allowing for the amount of poor rates chargeable on such rent by way of deduction or otherwise.

In computing income from rent in Ireland poor rates to be deducted.

30. Where, on any application for relief, or abatement of assessment in pursuance of the provisions contained respectively in section 133 and section 134 of the said Act of the fifth and sixth years of her Majesty, chapter thirty-five, and

Persons claiming relief under 5 & 6 Vict. c. 35, ss. 133, 134,

and 14 & 15 Vict. c. 12, s. 3, and proving their incomes to be under 100*l.* a year, shall be entitled to the same relief as if they had claimed on the ground of their incomes being under that amount.

Claims of exemption, &c., or for repayment of duty in Ireland to be made to the commissioners for special purposes. &c.

in the third section of an Act of the fourteenth year of her Majesty's reign, chapter twelve,¹ it shall be proved to the satisfaction of the commissioners to whom such application shall be made that the total amount of the income from every source of the person claiming such relief or abatement for the year for which such assessment was made was under one hundred pounds, such person shall be entitled to the same relief and repayment respectively as by this Act and the said first-mentioned Act is provided in the case of persons claiming relief on the ground of their respective annual incomes being less than one hundred pounds a year.

31. In Ireland all claims of exemption by reason of the income of any person being under one hundred pounds a year, and all claims for relief or reduction of assessment on the ground of such income being under one hundred and fifty pounds a year, and all claims for return or repayment of any duties on either of the grounds aforesaid, or under any other of the provisions of this Act or of the Acts herein mentioned or referred to, shall be made in such manner and form as the commissioners of inland revenue shall direct and provide in that behalf; and all such claims shall be made to and shall be adjudicated and finally determined by the commissioners for special purposes, or any two of them;

Provided that there shall be a like appeal as regards claims for exemptions in Ireland to the assistant barrister, chairman, or recorder (as the case may require) as is hereinbefore contained * in reference to persons charged by an assessment and feeling aggrieved thereby.

* S. 22.

Duties in respect of tithe commutation rent charge in England may be

32.² In assessing and charging the duties under schedule (A.) of this Act in respect of lands, tenements, or hereditaments, subject to any rentcharge under the Act for the commutation of tithes in England, or any other rentcharge in lieu of tithe, it shall be lawful for the commissioners acting

¹ See ante, pp. 139, 140, 204.

² Section 32 is rep., 32 and 33 Vict. c. 67, s. 77, so far as relates to the metropolis as defined by that Act.

in the execution of this Act if they shall think fit, on a due return of such rentcharge being made by the owner thereof in order to an assessment upon him, to charge and assess such owner in the assessment for the said parish with the duty under schedule (A.) of this Act in respect of such rentcharge, deducting therefrom the amount of the parochial rates, taxes, and assessments charged upon or in respect of such rentcharge in the preceding year; and in case of such assessment being made upon the owner of the said rentcharge, the amount of such rentcharge shall be allowed as a deduction in the assessment of the lands, tenements, and hereditaments on which the same is charged under the said Act for the commutation of tithes.¹

assessed on
the owners,
&c.

33. And whereas tithe rentcharge belonging to or held by ecclesiastical persons or bodies in Ireland is liable, in many cases, to heavy charges in respect of the tax payable to the ecclesiastical commissioners for Ireland, poor rates, the repayment of instalments for the building or repairing of glebe houses, or other charges: And whereas the deductions in respect of income tax under the provisions of this Act or the before-recited Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five, made by any person paying tithe rentcharge to any ecclesiastical person or body entitled to receive the same would, under the provisions of this and the said Act, be the income tax upon the gross amount of such rentcharge; and it is expedient and just that such ecclesiastical persons or bodies should have the benefit of the allowances hereinafter mentioned out of such gross income, and of a proportionate remission of income tax:

It shall be lawful for any ecclesiastical person or body to make application to the commissioners for special purposes, setting forth the deductions or charges to which his income has been subjected during the preceding year in respect of the ecclesiastical tax aforesaid, poor rates, and the other

Allowances
to be made
in respect
of certain
burdens
on tithe
rentcharges
in Ireland.

¹ Where the owner of the lands liable to payment of the rentcharge has paid the duty, he may retain the amount on payment of the rentcharge. See the Act of 1842, s. 60, schedule (A.), No. IV., tenth rule, ante, p. 56.

8 & 4 Will.
4, c. 37.

charges and matters of the like nature and description as those in respect of which the ecclesiastical commissioners are directed to make allowances or deductions in estimating the value of a benefice or other ecclesiastical property, with a view to its taxation, under the provisions of an Act passed in the third and fourth years of King William the Fourth, chapter thirty-seven; and such person or body, on proof to the satisfaction of the commissioners for special purposes that the income of such ecclesiastical person or body has been actually subjected to such charges or deductions, shall be entitled to have repaid to him by the commissioners of inland revenue the difference between the amount of income tax calculated on the gross income of such ecclesiastical person or body and the amount to which such person or body would have been liable supposing the income tax to have been assessed upon his income after deducting such charges as aforesaid.

Amount
of deduc-
tions for the
repairs of
collegiate
churches
and chapels,
chancels,
&c.

34. Provided also,¹ That the deduction allowed under schedule (A.), No. V., of the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,² for the repairs of collegiate churches and chapels and chancels of churches, or of any college or hall in any of the universities, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, shall, in respect of the duties under schedule (A.) of this Act, be the amount of the sum so expended in the year preceding that in which the assessment is made, instead of an average of twenty-one years, as in the said schedule (A.), No. V., is mentioned.

Tenants of
lands who
are called
upon to pay
arrears due
from former

35. Where any occupier for the time being of any lands, tenements, or hereditaments, being tenant thereof, shall be called upon and required to pay, and shall have paid, any sum or sums assessed upon or in respect of such lands, tene-

¹ 'Provided also.' The meaning of these words is by no means clear. There is no connection with any previous proviso, nor is it easy to see how the section can be read in connection with the preceding section. The use of these words is probably a mere error in form, and the section may be taken as a substantive enactment. A similar error occurs in s. 39.

² Ante, p. 50.

ments, or hereditaments under said schedule (A.) of this Act, and which said sum or sums, or any portion thereof, ought, under the rules for charging the duties under the said schedule, to have been paid or to be paid by any former tenant or occupier of the same lands, tenements, or hereditaments, or his executors or administrators, it shall be lawful for the said occupier for the time being to deduct and retain, from and out of any subsequent payment of rent to his landlord, the said sum or sums of money, or any portion thereof, which ought to have been or to be paid by such former tenant or occupier, or his executors or administrators as aforesaid: Provided that nothing in the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,* or in this Act contained, shall extend to authorise the levying upon any such occupier for the time being any arrear of duty assessed under schedule (A.) or schedule (B.) of this Act which ought to have been levied upon and ultimately paid and borne by any former occupier of the same lands, tenements, or hereditaments;

occupiers may deduct the amount from their rent, &c.

* S. 63, No. IX.

And provided also, that nothing herein contained shall be deemed or construed to alter, prejudice, or affect any remedy given by the said rules for the recovering and levying of any such sum or sums, or any portion thereof, from or upon such former tenant or occupier, or his executors or administrators.

36. Any house or building let in different apartments or tenements, and occupied by two or more persons severally, shall nevertheless be charged to the duty under this Act as one entire house or tenement, and the assessment thereof shall be made on the landlord;¹ but in default of payment by him the duty so charged and assessed may be levied on the occupier or occupiers respectively, and being paid by them or one of them shall be deducted and allowed out of the next or any subsequent payment on account of rent.

Houses let in several tenements to be charged as one tenement and the assessment thereof made on the landlord, &c.

37. In charging the duty under schedule (A.) of this Act

¹ As to houses divided into distinct properties, see the Act of 1842, s. 60, schedule (A.), No. IV, thirteenth rule, ante, p. 58.

Deduction to be allowed under schedule (A.) for the expenses of making and repairing sea walls and embankments.

Duties on tolls called customs levied in burghs in Scotland and expended for public purposes to be repaid.

Hop grounds to be charged under schedule (B.)

in respect of lands, an allowance and deduction shall be made for the amount expended by the landlord or owner thereof on an average of the twenty-one preceding years in the making or repairing of sea walls or other embankments necessary for the preservation or protection of such lands against the encroachment or overflowing of the sea or any tidal river, although the sums expended may not have been charged on such lands by any public rate or assessment.¹

38. Wherein any burgh in Scotland tolls commonly known by the name of customs are levied under the authority of any act of parliament or charter, and are applied and expended in such burgh in or towards defraying the expenses of paving, lighting, or cleansing the same, or of the police thereof, or in or towards discharging any other similar public burdens, the duty which may have been assessed and paid under this Act upon or in respect of such tolls shall, so far as regards so much of the said tolls as shall have been so expended as aforesaid, on due proof of all the necessary facts to the satisfaction of the commissioners for special purposes, be allowed and repaid under an order of the said commissioners, in like manner as in other cases where duties are allowed and repaid under the provisions in that behalf contained in the said Act of the fifth and sixth years of her Majesty, chapter thirty-five.²

39. Provided also,³ That notwithstanding anything in the said Act, of the fifth and sixth years of her Majesty, chapter thirty-five,⁴ contained, all lands occupied for the growth of hops shall be charged to the duties under schedule (B.) of this Act according to the general rules contained in schedule (B.) of the said first-mentioned Act, and not by estimating the profits of such lands according to the rules contained in schedule (D.) of the said Act.

40.⁵ Every person who shall be liable to the payment of

¹ See the Act of 1842, s. 60, schedule (A.), No. V., sixth deduction, ante, p. 60.

² See s. 60, schedule (A.), No. V., and s. 61.

³ See note to s. 34.

⁴ See s. 63, schedule (B.), No. VIII.

⁵ F., being seized in fee of one moiety of certain mines, sold her share

any rent, or any yearly interest of money, or any annuity or other annual payment, either as a charge on any property

Deduction
of duty on
payment

for 45,000*l.*, payable 3,885*l.* down, and the residue by half-yearly instalments of 768*l.* 11*s.* 8*d.*, during a period of thirty years:—Held, first, that the purchaser was not empowered by this section to deduct income tax from the instalments. Secondly, that the instalments were not chargeable with income tax under the words ‘annuities or other annual profits and gains in schedule (D.), of this Act;’ or under the words ‘annual payments payable as a personal debt or obligation by virtue of any contract’ in the Act of 1842, s. 102, such instalments being the payment of a debt and not being profits and gains, and therefore not within the purview of the Acts. *Foley v. Fletcher*, 3 Hurl. & N. 769. It should be observed, however, that in that case Channell, B. in delivering judgment (at p. 788) expressly states: ‘We are not dealing with the question whether income tax might be payable in respect of such part of each instalment as consists of interest, but whether it is payable on the instalment itself.’

Where interest is payable on purchase money upon a sale by order of Court, the purchaser must pay the full purchase money and interest into Court, without deducting the income tax. See *Holroyd v. Wyatt*, 1 De Gex & S. 125; in which case Knight Bruce, V.C., having ascertained from the registrar that the practice was universal in the office not to deduct the property tax in such cases, without giving an opinion on the point, was not prepared to introduce a new practice into the office. See also *Dawson v. Dawson*, 11 Jurist, 984, a similar case before the Vice-Chancellor of England. See also *Humble v. Humble*, 12 Beav. 43, where Lord Langdale decided against the deduction in the case of an ordinary purchaser paying his purchase money, with interest, into Court; the obvious reason for not allowing the deduction being that payment into Court is not payment to the party as against whom the purchaser is entitled to deduct the tax (per Page Wood, V.C., in *Bebb v. Bunny*, 1 Kay & J. at p. 219); but the purchaser is entitled to deduct the tax, and should apply for the deduction when the money is paid out of Court. (Ib. p. 218.)

The words ‘yearly interest,’ in this section, mean, not only interest accruing de anno in annum, but any interest at a fixed rate per cent. per annum, though accruing de die in diem. Per Page Wood, V.C., in *Bebb v. Bunny*, 1 Kay & J. 216.

In paying a creditor who has proved in an administration suit upon a bill of exchange, income tax is deducted from interest. This had been the uniform practice in the offices of the three Masters, and Knight Bruce, V.C., refused to disturb it. *Dinning v. Henderson*, 3 De Gex & S. 702.

Banker. Customer. Mortgage for fixed sum. A banking account, as between banker and customer, is to be distinguished from an account as between mortgagor and mortgagee; and where a case of mortgagor and mortgagee is established, the mortgagor is entitled to deduct from the interest paid to the mortgagee the income tax, which he necessarily has paid either in the shape of deductions from his rents, or from his dividends, prior to that period. *Mosse v. Salt*, 32 Beav. 260.

of rent, interest, &c.

or as a personal debt or obligation by virtue of any contract, whether the same shall be received or payable half-yearly or at any shorter or more distant periods, shall be entitled and is hereby authorised, on making such payment, to deduct and retain thereout the amount of the rate of duty which at the time when such payment becomes due shall be payable,¹ for every twenty shillings of such payment; and the person liable to such payment shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable; and the person to whom such payment as aforesaid is to be made shall allow such deduction upon the receipt of the residue of such money, under pain of forfeiting the sum of fifty pounds for any refusal so to do:

Provided always, that no tenant or occupier of any property chargeable under schedule (A.) of this Act shall be entitled to deduct or retain out of the rent thereof any greater sum than the amount of the duty which shall have been assessed and charged upon or in respect of such property, and actually paid by such tenant, or occupier.

Deduction to be made from the net sum payable after allowing for poor rate in Ireland.

41. Provided always, That whenever any person liable to the said duties chargeable in Ireland under the said schedule (A.) shall be entitled to retain a proportionate amount of such duties from any annual payment from which he is now by law entitled to deduct any sum on account of poor rates, he shall be entitled to retain such proportionate amount only

Where a fund was assigned to trustees upon trust to pay a fixed sum annually to creditors pro rata, with interest till payment:—Held, that the assignor was entitled to deduct income tax on payments in respect of interest. *Crane v. Kilpin*, Law Rep. 6 Eq. 334.

Where the agent of an executor paid interest on a legacy for seventeen years, without deducting the property tax:—Held, that he could not afterwards deduct, out of future interest due, the amount of the property tax on such precedent payments. *Currie v. Gould*, 2 Mad. 163.

¹ 'Or a proportionate amount of the several rates which were chargeable upon or in respect of such rent, interest, annuity, or other annual payment, or the source thereof, during the period through which the same was accruing due.' See 27 & 28 Vict. c. 18, s. 15.

upon the net sum payable by him after the allowance for poor rates.

42. And whereas under certain acts of parliament advances of public money to promote the improvement of lands have been made by way of loan, and in Ireland under an Act passed in the tenth year of her Majesty, chapter ten, and any Acts amending the same, and under an Act passed in the fifth and sixth years of her Majesty, chapter eighty-nine, for river drainage, and any Acts amending the same, and the repayment thereof has been secured by a rentcharge upon such lands to be paid for a term limited by the said Acts respectively, and by which the principal sums advanced will eventually be repaid with interest thereon, and it is just that provision should be made for deducting and allowing the duty charged by this Act in proportion to such interest on the payment of such rentcharge:

10 & 11
Vict., c. 10.
5 & 6 Vict.
c. 89.

It shall be lawful for any person paying any such rentcharge from time to time to deduct and retain thereout in respect of the duty chargeable under this Act one third part of the sum which the rate of such duty computed on such rentcharge will amount to and no more, and the collectors and receiver of such rentcharges are hereby required to allow such deduction upon receipt of the residue of such rentcharge then due.

Deduction
of duty to
be allowed
to persons
paying
rent-
charges
under the
Drainage
Advances
Acts.

43. No action of ejectment for non-payment of rent in Ireland shall be defeated on the ground that the person liable to pay such rent is entitled, under the provisions of this Act or any Act incorporated therewith, to a deduction which would reduce the amount due by him under a year's rent.

Ejectment
in Ireland
not to be
defeated by
right to a
deduction
reducing
the amount
due under a
year's rent.

44, 45 are rep., Stat. Law Rev. Act, 1875.

46. The relief granted by the third section of the said Act of the thirteenth and fourteenth years of her Majesty, chapter twelve,¹ to persons occupying lands for the purposes of husbandry only, [and obtaining their livelihood principally from husbandry], shall be extended and granted to every

Extension
of relief
granted by
14 & 15
Vict. c. 12,
s. 3, to
persons
occupying

¹ It should be 14 & 15 Vict. See c. 12, s. 3, ante, p. 204.

lands for the purposes of husbandry.

person occupying lands as tenant thereof for the purposes of husbandry only, although he may not obtain his livelihood principally from husbandry, as well as to every person occupying lands for the purposes aforesaid, being the owner thereof, and obtaining his livelihood principally as aforesaid.¹

5 & 6 Vict. c. 85, s. 81.

Appellants may require commissioners to appoint a valuer to value lands.

47.² Whereas by the eighty-first section of the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,³ if upon appeal any dispute shall arise touching the annual value of any lands, tenements, or hereditaments, the commissioners are authorised, if they deem it necessary, to direct that a valuation thereof shall be taken and made by a person of skill to be named by the said commissioners: It shall be lawful for the appellant, as well as the said commissioners, upon any such appeal, to require that such valuation as aforesaid shall be made, and the said commissioners, on being required so to do by the appellant, as well as in cases where they may deem it necessary, shall name a person of skill to make such valuation; and, upon such valuation being verified on the oath of the person making the same, the assessment shall be made according thereto.

Duty on professions to be charged on an average of the profits of three years.

48. The duty to be charged under schedule (D.) in respect of professions, employments, or vocations not contained in any other schedule of this Act shall be computed on a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations upon a fair and just average of three years, instead of the amount of such profits, gains, and emoluments within the preceding year, as directed by the rules of schedule (D.) in the said Act of the fifth and sixth years of her Majesty, chapter thirty-five,⁴ but subject in all other respects to the said last-mentioned rules.

¹ Extended to every person occupying lands for the purpose of husbandry only, being the owner thereof, although he may not obtain his livelihood principally from husbandry. 43 & 44 Vict. c. 20, s. 52.

² Section 47 is rep., 32 & 33 Vict. c. 67, s. 77, so far as relates to the metropolis as defined by that Act.

³ See ante, p. 84.

⁴ See Case II., 2nd rule, ante, p. 106.

49. Any friendly society legally established under any act of parliament relating to friendly societies,¹ and which does not assure or grant to any individual any sum or annuity to an amount which would debar such society from the benefit of the exemption granted to friendly societies by the said Act of the fifth and sixth years of her Majesty, chapter thirty-five, in respect of their stocks, dividends, and interest chargeable under schedule (C.) of the said Act,² shall be entitled to exemption under this Act, as well in respect of all their interest and other profits and gains chargeable under schedule (D.) as in respect of their stocks, dividends, and interest chargeable under schedule (C.) of this Act.³

Friendly societies legally established shall be entitled to exemption under both schedule (C.) and schedule (D.)

50. In ascertaining, estimating, or assessing the profits of any person chargeable under schedule (D.) of this Act, either upon appeal or otherwise, it shall be lawful to estimate the value of all doubtful debts due or owing to such person;⁴ and in the case of the bankruptcy or insolvency of the debtor, the amount of the dividend which may reasonably be expected to be received on any such debt shall be deemed to be the value thereof, and the duty chargeable under the said schedule shall be assessed and charged upon the estimated value of all such doubtful debts accordingly.

In estimating profits under schedule (D.) doubtful debts to be valued, &c.

51. In assessing the duty chargeable under schedule (E.) of this Act in respect of any public office or employment⁵ where the person exercising the same is necessarily obliged to incur and defray out of the salary, fees, or emoluments of such office or employment the expenses of travelling in the performance of the duties thereof, or of keeping and maintaining a horse to enable him to perform the same, or otherwise to lay out and expend money, wholly, exclu-

Expenses necessarily incurred in the performance of the duties of a public office to be deducted from the amount of salary, &c.

¹ 38 and 39 Vict. c. 60. The Friendly Societies Act, 1875.

² See the Act of 1842, s. 88, schedule (C.), first exemption, ante, p. 91.

³ As to the exemption of Industrial and Provident Societies under schedule (C.) and schedule (D.), see 39 & 40 Vict. c. 45, s. 11 (4), post, p. 342.

⁴ As to debts proved to the satisfaction of the commissioners to be bad debts, see the Act of 1842, s. 100, schedule (D.), case I., third rule, ante, p. 105.

⁵ For the rules for assessing and charging the duties under schedule (E.), see the Act of 1842, s. 146, ante, p. 147.

to be
assessed.

sively, and necessarily in the performance of the duties of his office or employment, it shall be lawful to deduct from the amount of the said salary, fees, and emoluments to be assessed under this Act the amount of all such expenses and disbursements necessarily incurred and defrayed in manner aforesaid.

Abatement
of duty to
be made to
clergymen,
&c. for ex-
penses in-
curred in
perform-
ance of
their
duties.

52. In assessing the duty chargeable under any schedule of this Act upon any clergyman or minister of any religious denomination in respect of any profits, fees, or emoluments of his profession or vocation, it shall be lawful to deduct from such profits, fees, or emoluments any sum or sums of money paid or expenses incurred by him wholly, exclusively, and necessarily in the performance of his duty or function as such clergyman or minister; and if such sum or sums or expenses shall not have been deducted as aforesaid, then a proportionate part of the duty charged and paid by such clergyman or minister shall, on due proof to the commissioners of such sum or sums having been expended as aforesaid, be repaid to such clergyman or minister.

Public
officers be-
coming
entitled to
increased
salaries,
&c. to be
charged for
the same
by supple-
mental
assessment.

53. Where any person who shall hold or exercise any public office or employment of profit shall at any time or times during or for or in respect of any year of assessment become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which at the commencement of such year he may have been liable to be assessed, an additional or supplemental assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time during or for or in respect of the said year of assessment.¹

54. Any person who shall have made insurance on his life

¹ For the rules for assessing and charging the duties, see the Act of 1842, s. 146, ante, p. 147.

or on the life of his wife, or shall have contracted for any deferred annuity on his own life or on the life of his wife, in or with any insurance company which shall become registered under any Act to be passed in the present session of Parliament for that purpose,¹ and which shall comply with the requirements of such Act, and any person who shall under any act of parliament be liable to the payment of an annual sum, or to have an annual sum deducted from his salary or stipend, in order to secure a deferred annuity to his widow or a provision to his children after his death, shall be entitled to deduct the amount of the annual premium paid by him for such insurance or contract, or the annual sum paid by him or deducted from his salary or stipend as aforesaid, from any profits or gains in respect of which he shall be liable to be assessed under either of the schedules (D.) or (E.) of this Act, or to have any assessment which may be made upon him under either of the said schedules reduced or abated by the deduction of the amount of the said annual premium from the amount of the profits or gains on which such assessment has been made; or if such person shall be assessed to duties under any of the schedules contained in this Act, and shall have paid such assessment, or shall have paid or been charged with any of the said duties by deduction or otherwise, such person on claim made to the commissioners for special purposes, and on production to them of the receipt for such annual payment, and on proof of the facts to the satisfaction of the said commissioners, shall be entitled to have repaid to him such proportion of the said duties paid by such person as the amount of the said annual premium bears to the whole amount of his profits and gains on which he shall be chargeable under all or any of the schedules of this Act:

Persons who have made insurance or contracted for a deferred annuity on the lives of themselves or their wives, &c. to be allowed an abatement of duty in respect of the annual premiums paid, &c.

Provided always, that no such abatement, allowance, or

¹ Or was existing, Nov. 1, 1844, or is registered under the joint stock companies Act, or in or with any Friendly Society legally established, or with the commissioners for the reduction of the National Debt. 16 & 17 Vict. c. 91; 18 & 19, c. 35; 22 & 23, c. 18, s. 6.

repayment as aforesaid shall be made in respect of any such annual premium beyond one sixth part of the whole amount of the profits and gains of such person so chargeable as aforesaid; nor shall any such deduction or abatement entitle any such person to claim total exemption or any relief from duty on the ground of his profits and gains being thereby reduced below one hundred or one hundred and fifty pounds, as the case may be.¹

Persons who have removed before appealing may be allowed to appeal to the commissioners of the district to which they have removed.

55. Where any person assessed or charged to any of the duties under this Act shall have removed from the district within which the assessment or charge upon him was made without having appealed against such assessment or charge in such district, it shall be lawful for the commissioners of inland revenue, if they shall think fit, on the application of such person, to authorise and empower the commissioners of the district to which such person shall have removed as aforesaid to hear and determine his appeal against such assessment or charge, and in every such case the said last-mentioned commissioners shall have full power and authority, and they are hereby required to hear and determine such appeal accordingly, and any sum or sums from which such person may not be relieved on such appeal shall be recovered and levied in the same manner as if such appeal had been heard and determined by the commissioners of the district in which such assessment or charge was made.

Penalty for assisting or inducing persons to make false returns of profits or of the value of lands.

56. If any person shall knowingly and wilfully aid, abet, or assist, or incite or induce, any other person to make or deliver any false or fraudulent account, statement, or declaration of or concerning any profits or gains chargeable under this Act, or of the yearly rent or value of any lands, tenements, or hereditaments, or of any matters or things affecting such rent or value, such person so offending shall for every such offence forfeit the sum of fifty pounds.

57 is rep., Stat. Law Rev. Act, 1875.

Collectors in Ireland to have

58. The several collectors of the duties granted by this Act in Ireland shall have and receive such rate of poundage

¹ See s. 28 of this Act.

on the money of the said duties which they shall respectively collect and pay to the proper officer for receipt, or such other reasonable remuneration for their service, pains, and labour respectively in executing this Act, as the commissioners of her Majesty's Treasury shall by any warrant from time to time order and direct in that behalf.

such
poundage
or other
remunera-
tion as
the Treas-
ury may
order.

59 is rep., Stat. Law Rev. Act, 1875.

16 & 17 VICTORIA, CAP. 91.

An Act to extend for a time the provision for abatement of income tax in respect of insurances on lives.

[20th August, 1853.]

Whereas by the Act of the present session (chapter thirty-four), 'for granting to her Majesty duties on profits arising from property, professions, trades, and offices' (section fifty-four),¹ provision is made for deduction, abatement, allowance, or repayment in favour of any person (assessed or charged with the duties therein mentioned) who should have made insurance on his life, or on the life of his wife, or should have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any insurance company which should become registered under any Act to be passed in the present session of parliament for that purpose, and which should comply with the requirements of such Act (in respect of the annual premiums paid by him for such insurance or contract): And whereas (as it may happen that an Act for the registration of insurance companies may not be passed in the present session of parliament), it is expedient that the benefit of the recited provision should for a limited time be extended to persons insuring or contracting with such insurance offices as hereinafter mentioned: Be it enacted as follows:

16 & 17
Vict. c. 84,
s. 54.

1. Any person who shall have made any such insurance or

¹ Ante, p. 236.

Insurance
offices in
which in-
surances on
lives may
be effected
in order to
give a right
to abate-
ment of in-
come tax.

contracted for any such deferred annuity as in the said provision mentioned, in or with any insurance company existing on the first day of November one thousand eight hundred and forty-four, or in or with any insurance company registered pursuant to the Act of the session holden in the seventh and eighth years of her Majesty (chapter one hundred and ten) 'for the registration, incorporation, and regulation of joint stock companies,' shall be entitled to all the benefits and advantages which by the said provision are expressed to be given in respect of the like insurance or contract in or with any insurance company which shall become registered under any Act to be passed in the present session of parliament for that purpose.¹

Continu-
ance of Act.

2 is rep., Stat. Law Rev. Act, 1875.

17 & 18 VICTORIA, CAP. 24.

An Act for granting to her Majesty an increased rate of duty on profits arising from property, professions, trades, and offices.² [16th June, 1854.]

Interest on
exchequer
bills how to
be charged

3. Provided also, that the interest on exchequer bills which shall become due and payable in June next after the termination of this Act and of the said Act of the last session of parliament respectively, or of the duties granted by the said Acts respectively, shall be chargeable and shall be assessed up to the day of payment in June, in manner following; (that is to say,) on the interest computed up to the fifth day of April next immediately preceding with the rate of duty which shall be in force and chargeable under the said Acts respectively on the said fifth day of April, and on the interest computed from the said last-mentioned day up to the said day of payment in

¹ Extended by 18 & 19 Vict. c. 35 to insurances with Friendly Societies.

² Ss. 1, 2, part of 3, and ss. 4, 6, and 7 are rep., Stat. Law Rev. Act, 1875.

June with the rate of duty which shall be in force and chargeable as aforesaid from and after the said fifth day of April; provided, that if the duties by this and the said other Act respectively granted shall finally cease and determine on the said fifth day of April, then the said interest for the whole year up to the said day of payment in June shall be chargeable with the rate of duty in force on the said fifth day of April, immediately preceding.

5. And whereas by the said Act of the last session of parliament¹ the clerk of the board of guardians of every poor law union in Ireland and the collector of general rates in the city of Dublin are respectively required, under a certain penalty for any neglect, to transmit to the commissioners of inland revenue yearly within the period in the said Act mentioned true copies of the last rates made for the relief of the poor, and it is found by experience that the yearly transmission of such copies is for the most part unnecessary: Be it enacted, That copies of the said rates shall be transmitted at such times only as they shall be required by the said commissioners, and the penalty imposed by the said Act for any neglect to transmit such copies shall attach and be incurred only for any neglect to transmit the same in pursuance of any requisition of the said commissioners.

Copies of poor rates in Ireland to be transmitted to the commissioners of inland revenue only when required by them.

18 & 19 VICTORIA, CAP 35.

An Act to continue the Act for extending for a limited time the provision for abatement of income tax in respect of insurance on lives. [26th June, 1855.]

Whereas by an act passed in the session of parliament holden in the sixteenth and seventeenth years of the reign of her present Majesty, intituled 'An Act to extend for a limited time the provision for abatement of income tax in respect of

16 & 17
Vict. c. 91.

¹ See the Act of 1853, s. 12, ante, p. 215.

17 & 18
Vict. c. 40.

insurance on lives,' which Act was limited to continue in force until the fifth day of July one thousand eight hundred and fifty-four: And whereas by an act passed in the last session of parliament the said first-mentioned Act was continued until the fifth day of July one thousand eight hundred and fifty-five: And whereas it is expedient to extend the benefit of the recited provisions to persons insuring or contracting with such friendly societies as are hereinafter mentioned: Be it enacted as follows:

Persons
having
made insu-
rances with
friendly
societies to
be entitled
to the bene-
fit of recited
Acts.

1. Any person or persons who shall have made any such insurance or contracted for any such deferred annuity as in the said recited Acts mentioned, in or with any friendly society legally established under any act of parliament relating to friendly societies, shall be entitled to all the benefits and advantages conferred by the said recited Acts: Provided that the premiums payable in respect of such insurances shall not be made for shorter periods than three months.¹

2 is rep., Stat. Law Rev. Act, 1875.

19 & 20 VICTORIA, CAP. 80.

An Act to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon; to alter and regulate the allowances to clerks to the commissioners of income tax; and to amend the laws relating to the land, assessed, and income taxes, &c. [29th July, 1856.]

Whereas it is expedient to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon, and to alter and regulate the allowances to clerks to the commissioners of income tax: Be it therefore enacted as follows:

1. Whereas the rules contained in the act passed in the

¹ Continued, as extended by s. 1 of this Act, by the following Acts; 19 & 20 Vict. c. 33; 20 & 21 Vict. c. 5; and 23 & 24 Vict. c. 14, s. 11.

fifth and sixth years of her Majesty's reign, chapter thirty-five, for estimating the annual value of properties described in schedules A. and B. of the Acts relating to the income tax, in order to the assessing and charging of the same under the said Acts,¹ direct that where any landlord shall be subject to any covenant or agreement to pay or satisfy out of the rent reserved parochial rates, taxes, and assessments which by law are a charge on the occupiers of lands, the annual value of such lands shall be estimated for the purpose aforesaid, exclusive of such rates, taxes, and assessments :

Relief from income tax to landlords in Scotland in respect of public burdens not paid by landlords in England.

And whereas certain public rates and taxes which in England are by law a charge on the occupiers of lands are in Scotland charged on the landlords, and other public burdens, the like whereof do not exist in England, are also charged on the landlords in Scotland ; and it is expedient to afford relief to landlords in Scotland with respect to the charge of the income tax upon them in regard to all such cases as aforesaid :

Be it enacted, That where it shall be made to appear to the satisfaction of the commissioners of inland revenue that the landlord of lands in Scotland is by law charged with any public rates, taxes, or assessments which in England are by law a charge on the occupiers of lands, or that such landlord is by law charged with any public rates or taxes or other public burdens the like whereof are not chargeable on lands in England, the said commissioners shall cause such relief to be given to the said landlords in Scotland as shall be just and reasonable in regard to the charge of the income tax on them in respect of annual value exceeding by the amount of such rates, taxes, assessments, and public burdens the charge of the said tax on landlords in England ; and such relief shall be given either by abatement from the assessment, or by repayment of the tax, and under such rules, regulations, and directions as the said commissioners shall think fit to make or give in that behalf.

Relief from income tax to landlords in Scotland in respect of public burdens not paid by landlords in England.

2 and 4 are rep., Taxes Manag. Act, 1880.

¹ See the Act of 1842, s. 63, schedules A. & B., No. X., ante, p. 68.

22 & 23 VICTORIA, CAP. 18.

An Act for granting to her Majesty additional rates of income tax; and to reduce the period of credit allowed for payment of the excise duty on malt.

[13th August, 1859.]

16 & 17
Vict. c. 34,
s. 54.
Recited
section to
extend to
persons
who have
contracted
for annui-
ties with
the com-
missioners
for the
reduction
of the
national
debt.

6. And whereas by the fifty-fourth section of the said Act of the sixteenth and seventeenth years of her Majesty, chapter thirty-four,¹ provision is made for deduction, abatement, allowance, or repayment of duty in favour of any person who should have contracted for any deferred annuity on his own life or on the life of his wife in or with any such insurance office as in the said Act is mentioned:

The benefit and advantage of such provision shall be and is hereby extended and granted to any person who has or shall have contracted for any such deferred annuity as aforesaid with the commissioners for the reduction of the national debt.

23 & 24 VICTORIA, CAP. 14.

An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices.²

[3rd April, 1860.]

Com-
mis-
sioners for
special
purposes to
assess rail-
ways;

5. No assessment shall be made under this Act by the commissioners for general purposes in respect of the annual value or profits and gains arising from any railway; but in lieu thereof every such assessment shall be made by the

¹ See ante, p. 236.

² Ss. 1, 2, 3, 5 in part, 8, 9, 11 of this Act are rep., Stat. Law Rev. Act, 876.

commissioners for special purposes . . . and the said last-mentioned commissioners shall notify the assessment to the secretary or other officer of the company upon which the same shall be made, and the amount of such assessment shall be paid, collected, and levied in like manner as any other assessment made by the said commissioners for special purposes.

6.¹ In like manner as aforesaid the commissioners for special purposes shall assess the duties payable under schedule E. in respect of all offices and employments of profit held in or under any railway company,² and shall notify to the secretary or other officer of such company the particulars thereof, and the said assessment shall be deemed to be and shall be an assessment upon the company, and paid, collected, and levied accordingly ;

and also the persons employed by railway companies, &c.

And it shall be lawful for the company or such secretary or other officer to deduct and retain out of the fees, emoluments, or salary of each such officer or person the duty so charged in respect of his profits and gains.

7. It shall be lawful for any person assessed to the duty chargeable under schedule (A.) of the said Act in respect of any mine of coal, tin, lead, copper, mundic, or iron, or any other mine, or any quarry of stone or slate, to appeal against any such assessment to the commissioners for special purposes, instead of the commissioners for general purposes, if he shall think fit, and give due notice of his intention so to do, and thereupon such appeal shall be heard and determined by two or more of the commissioners for special purposes in like manner as any appeal against an assessment of the duties contained in schedule (D.) of the said Acts may lawfully be heard and determined by them ;

Power for persons assessed for mines or quarries to appeal to the special commissioners.

And all powers and authorities, rules and regulations, contained in the said Acts in relation to any such last-men-

¹ S. 6, rep., 39 & 40 Vict. c. 16, s. 9, is revived, 40 & 41 Vict. c. 13, s. 7.

² Engine-drivers, porters, and labourers are not persons holding an office or employment of profit. Such servants are assessable under schedule D., not under schedule E. *Attorney-General v. Lancashire and Yorkshire Railway Co.*, 2 Hurl. and C., 792.

tioned assessment and appeal, and to the carrying into execution and enforcing the determination of the said commissioners for special purposes thereon, shall be exercised and put into force in relation to any appeal by this Act authorised to be made to the said last-mentioned commissioners and their determination thereon.

Repayment
not to be
made un-
less claimed
within
three years.

10. No claim for repayment of duty under this Act, or any former Act relating to the income tax, shall be allowed unless it shall be made within three years next after the end of the year of assessment to which the claim shall relate.

24 & 25 VICTORIA, CAP. 91.

An Act to amend the laws relating to the inland revenue.¹
[6th August, 1861.]

Provisions
of 5 & 6
Vict.
c. 80, s. 2,
and 16 and
17 Vict.
c. 84, s. 10,
extended
to assessing
the income
tax on
interest and
dividends
payable in
the United
Kingdom
in respect
of stocks of
colonial
companies.

36. The provision made by the Act passed in the fifth and sixth years of her Majesty's reign, chapter eighty, section two,² and the Act passed in the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four, section ten,³ for the assessing and charging the income tax on interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign company, society, adventure, or concern, shall be and the same is hereby extended and shall be applied to the assessing and charging of the income tax on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any colonial company, society, adventure, or concern, and in respect of any securities given by or on account of any such colonial company, society, adventure, or concern, and which said interest, dividends, or annual payments have been or shall be intrusted to any person in the United Kingdom for payment to any persons, corpora-

¹ Sa. 37 to 45 inclusive are rep., Taxes Manag. Act, 1880.

² See ante, p. 195.

³ See ante, p. 213.

tions, companies, or societies in the United Kingdom;¹ and for this purpose the said section ten of the last-mentioned Act and this enactment shall be read and construed together as one enactment, in like manner as if the words 'or colonial' had been inserted and contained in the said section ten immediately after the word 'foreign,' used therein with reference to any company, adventure, or concern.

26 & 27 VICTORIA, CAP. 33.

An Act for granting to her Majesty certain duties of inland revenue; and to amend the laws relating to the inland revenue. [29th June, 1863.]

22. Whereas the assessment committee provided for by 'The County Rates Assessment Act,' section fifty-two,² and by 'The Union Assessment Committee Act, 1862,'³ respectively, are thereby empowered to require assessors, collectors, and other persons therein mentioned to make and transmit copies of or extracts from the books of assessment of any taxes or rates in their custody, and to produce such books as therein mentioned: Be it enacted, That—

Nothing in the said Act contained shall extend to authorise or empower the said committee to require any assessor, collector, or other person employed in the assessment or collection of the income tax to make or transmit or to permit any other person to make copies of or extracts from any assessment, rate, or rate book, or any document relating to the assessment or collection of the income tax upon profits of trade for or in respect of any quarries, mines, ironworks,

15 & 16
Vict. c. 81.
25 & 26
Vict. c. 108.
Union as-
sessment
committee
not to
require
the produc-
tion of
documents
relating to

¹ Extended by 29 & 30 Vict. c. 36, s. 9 (see post, p. 251), to all cases where the name of the person entitled to payment is registered in the United Kingdom.

² In lieu of 'section fifty-two' read '1852,' meaning 15 & 16 Vict. c. 81.

³ See post, Appendix II.

the assessment of the income tax on concerns in the nature of trade.

gasworks, or other concerns in the nature of trade or manufacture chargeable under schedule A. of the income tax Acts,¹ or to attend before the said committee to produce any such assessment, rate, or rate book, or other such document as aforesaid, or to be examined by or before such committee, touching or concerning the same.

23 is rep., Taxes Manag. Act, 1880.

27 & 28 VICTORIA, CAP. 18.

An Act to grant certain duties of customs and inland revenue.
[13th May, 1864.]

Income Tax.

16 & 17
Vict. c. 84.
s. 40.

15. And whereas under and by virtue of the fortieth section of the Act passed in the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four,² persons liable to the payment of rent, yearly interest, or any annuity or other annual payment therein mentioned, are entitled and authorised on making such payment to deduct and retain thereout the amount of the rate of income tax which shall be payable at the time when such payment becomes due: Be it enacted, That—

Income tax may be deducted from rent, &c. at the rate or rates chargeable during the period when the

The persons liable to and making any such payment as aforesaid shall be entitled and are hereby authorised to deduct and retain thereout the amount of the rate or a proportionate amount of the several rates of income tax which were chargeable by law upon or in respect of such rent, interest, annuity, or other annual payment, or the source

¹ See the Act of 1842, s. 60, schedule A., Rules, No. III. These concerns are now charged and assessed to the duties in the manner in the said No. III. mentioned, according to the rules prescribed by schedule D. See 29 & 30 Vict. c. 36, s. 8, post, p. 250, see also note at p. 49, ante.

² See ante, p. 230.

thereof, during the period through which the same was accruing due, anything in the said recited Act to the contrary notwithstanding.

28 & 29 VICTORIA, CAP. 30.

An Act to grant certain duties of customs and inland revenue. [26th May, 1865.]

5 is rep., Taxes Manag. Act, 1880.

6. And whereas by section one hundred and thirty-three¹ of the said Act of the fifth and sixth years of her Majesty's reign provision is made for giving relief, by reduction of the assessment, or repayment of duty, in certain cases where the profits of the year of assessment fall short of the sum on which the assessment has been made: Be it enacted, That—

No such reduction or repayment shall be made in any such case unless the profits of the said year of assessment are proved to be less than the profits for one year on the average of the last three years, including the said year of assessment; nor shall any such relief extend to any greater amount than the difference between the sum on which the assessment has been made and such average profits for one year as aforesaid.

5 & 6 Vict.
c. 35 s. 133.

No reduction or repayment on account of diminution of income to be made unless profits of the year are proved less than the average of last three years.

¹ Ante, p. 139.

29 & 30 VICTORIA, CAP. 36.

An Act to grant, alter, and repeal certain duties of customs and inland revenue, and for other purposes relating thereto. [11th June, 1866.]

As to Income Tax.

Concerns described in No. III. of schedule A. of 5 & 6 Vict. c. 35 to be assessed under schedule D. of said Act.

8. The several and respective concerns described in No. III. of schedule A. of the said Act passed in the fifth and sixth years of her Majesty's reign, chapter thirty-five,¹ shall be charged and assessed to the duties hereby granted in the manner in the said No. III. mentioned, according to the rules prescribed by schedule D. of the said Act, so far as such rules are consistent with the said No. III.:² Provided

¹ Ante, p. 48.

² In *Knowles v. Macadam*, Law Rep., 3 Ex. D., 23, it was held that the effect of this section is to transfer the concerns described in No. III. from schedule A. to schedule D. This decision has since been overruled. *Coltress Iron Company v. Black*, Law Rep. 6 App. Cas. 315, where lord Blackburn observes, p. 338:—'If the effect of section 8 was to transfer cases in schedule A. No. III. to schedule D., it would change the respective times on an average for which the profits were to be assessed. Mines would be reduced from a five-year period to a three-year period. Quarries and things of that sort would be raised from a single year to three. I cannot think this was either intended or expressed. But on the assumption that it had this effect, the Exchequer Division came in *Knowles v. Macadam* to a very startling decision.'

With reference to the decision in *Coltress Iron Company v. Black*, the Commissioners of Inland Revenue, in their twenty-fourth Report, p. 78, observe:—'Now that the point in dispute has been finally and authoritatively settled by the House of Lords, we may state as a fact that the section referred to was introduced at the instance of the mine owners, solely to enable them, if they so desired, to return their profits for assessment in one sum by the special commissioners of income tax' (see section 101 of the Act of 1842, ante, p. 113), 'instead of returning them for assessment by the local commissioners of income tax, and that there was no intention whatever by the section referred to to alter the incidence of the tax or the averages [of years] on which returns were required by the previously existing law to

that the annual value or profits and gains arising from any railway shall be charged and assessed by the commissioners for special purposes.

9. The provisions made by the several income tax Acts in force on the fifth day of April one thousand eight hundred and sixty-six for assessing and charging the duties on dividends and shares of annuities payable out of the revenue of any foreign state or colonial government, and all interest,¹ dividends, or other annual payments payable out of or in respect of the funds, stocks, shares, or securities of any foreign or colonial company, society, adventure, or concern,² intrusted to any person in the United Kingdom for payment to any person therein, shall be and the same are hereby extended and shall be applied to the assessing and charging of the income tax on all such dividends and shares of annuities, and interest, dividends, and other annual payments, where the right or title of the person to whom the same may be payable is shown by the registration or entry of the name of such person in any book or list ordinarily kept in the United Kingdom;

And for the purpose of such assessment and charge the agent or other person having the ordinary custody of such book or making such list shall be deemed to be the person intrusted with the payment of such dividends and shares of annuities, and interests, dividends, and other annual payments, within the meaning of the said income tax Acts.

Railways to be assessed by commissioners for special purposes.

Extension of the provisions for the assessment of foreign dividends, &c., entrusted to any person in the United Kingdom for payment to all such dividends, &c., where the right of the person to whom they are payable is shown by entry in any book or list kept in the United Kingdom.

be made by mine owners. The judgment of the House of Lords now conclusively decides that the section referred to enacts what it was intended it should enact, and no more.'

¹ As to dividends and shares of annuities payable out of the revenue of any foreign state, see the Act of 1842, s. 29, and 5 & 6 Vict. c. 80, s. 2, ante, p. 195; and as to those payable out of the revenue of any colonial government, see the Act of 1842, s. 96.

² As to interest, dividends, or other annual payments payable out of or in respect of the funds, &c., of any foreign company, society, adventure, or concern, see the Act of 1853, s. 10; and as to similar income from any colonial company, &c., 24 & 25 Vict. c. 91, s. 36.

31 & 32 VICTORIA, CAP. 28.

An Act to grant certain duties of customs and income tax.¹ [29th May, 1868.]

Provisions of 16 & 17 Vict. c. 84 s. 10, for assessing income tax on interest and dividends payable in United Kingdom on stocks, &c., of foreign companies extended to annuities, pensions, &c., payable in United Kingdom out of funds in India.

5. The provisions contained in section ten of the said Act of the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four,² with reference to the assessing and charging the income tax on interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign company, society, adventure, or concern, shall be and the same are hereby extended and shall be applied to the assessing and charging of the income tax on all annuities, pensions, or other annual sums payable out of the funds of any institution in India, which said annuities, pensions, or annual sums have been or shall be intrusted to any person in the United Kingdom for payment to any person resident in the United Kingdom.

35 & 36 VICTORIA, CAP. 82.

An Act to abolish poundage for the collection of income tax in public departments.

[10th August, 1872.]

Abolition of poundage on collection of income tax in public departments.

1. After the commencement of this Act, so much of the Act of the session of the fifth and sixth years of the reign of her present Majesty, chapter thirty-five, intituled 'An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five,' and of the

¹ This Act, except s. 5, is rep., Stat. Law Rev. Act, 1875.

² See ante, p. 213.

Acts amending the same, as authorises the payment to any person employed in either house of parliament, or in the public departments, courts, and offices mentioned in sections twenty-eight, thirty, and thirty-four¹ of the first-mentioned Act, of any remuneration for acting as assessor or collector of any income tax assessable by the commissioners acting under those sections, or for acting as clerk to such commissioners,² shall be repealed.

5 & 6 Vict.
c. 35. ss. 28,
30, 34.

Provided that—

(1.) The commissioners of her Majesty's Treasury may, if they think special circumstances require it, by minute assign such remuneration as they may think expedient to any such assessor, collector, or clerk. Every such minute shall state the circumstances under which it is made and shall be laid before parliament within one month after it is made, if parliament be then sitting, or, if not, within one month after the then next meeting of parliament;

(2.) is spent.

2. This Act shall not come into operation until the sixth day of April one thousand eight hundred and seventy-three, which date is in this Act referred to as the commencement of this Act.

Commence
ment of
Act.

3. This Act may be cited as 'The Income Tax (Public Offices) Act, 1872.'

Short title.

¹ See ante, pp. 22, 27.

² S. 183, p. 176.

39 & 40 VICTORIA, CAP. 16.

[1st June, 1876.]

Short title 1. This Act may be cited as 'The Customs and Inland Revenue Act, 1876.'

PART II.—INCOME TAX.

Exemption
where
income is
under 150*l.*,
and abate-
ment where
income is
under 400*l.*

8. The exemption granted by the Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five, to persons whose respective incomes are less than one hundred and fifty pounds a year¹ is hereby restored, and in lieu of the relief granted by section twelve of 'The Customs and Inland Revenue Act, 1872,' to a person whose income, although amounting to one hundred pounds or upwards, is less than three hundred pounds, the following relief or abatement shall be given or made to a person whose income is less than four hundred pounds, that is to say, any person who shall be assessed or charged to any of the duties of income tax granted by this Act, or who shall have paid the same either by deduction or otherwise, and who shall claim and prove in the manner prescribed by the Acts relating to income tax that his total income from all sources, although amounting to one hundred and fifty pounds or upwards, is less than four hundred pounds, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as an assessment or charge of the said duties upon one hundred and twenty pounds of his income would amount unto, and the relief shall be given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the excess as he shall have paid, or by both of those means, as the case may require.

¹ S. 163, ante, p. 162.

9. The enactments relating to income tax specified in the schedule to this Act are hereby repealed. Repeal of enactments in schedule.

SCHEDULE

Session and Chapter	Title or Short Title	Extent of Repeal
5 & 6 Vict. c. 35	An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices, &c. &c.	Section 32. ¹
23 & 24 Vict. c. 14	An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices	Section 6. ¹
35 & 36 Vict. c. 20	The Customs and Inland Revenue Act, 1872	Part IV.
38 & 39 Vict. c. 23	The Customs and Inland Revenue Act, 1875	Section 6.

40 & 41 VICTORIA, CAP. 13.

[11th June, 1877.]

1. This Act may be cited as the Customs, Inland Revenue, and Savings Banks Act, 1877. Short title.

7. Section thirty-two of the Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five, and section six of the Act of the twenty-third and twenty-fourth years of her Majesty's reign, chapter fourteen,² which were repealed by the Customs and Inland Revenue Act, 1876, are hereby revived, and shall have full force and effect with respect to the duties granted by this Act, and chargeable under the said schedule (E). 5 & 6 Vict. c. 35, s. 32, and 23 & 24 Vict. c. 14, s. 6 (repealed by Customs and Inland Revenue Act, 1876), revived and to apply.

¹ Revived, 40 & 41 Vict. c. 13, s. 7.

² These sections relate to the duty on offices in cities and boroughs, &c., and in railway companies. Ante, pp. 25, 245.

41 & 42 VICTORIA, CAP. 15.

[27th May, 1878.]

Short title. 1. This Act may be cited as the Customs and Inland Revenue Act, 1878.

PART II.—TAXES.

Provision
as to deduc-
tion for de-
preciation
of machi-
nery or
plant.

12. Notwithstanding any provision to the contrary contained in any Act relating to income tax,¹ the commissioners for general or special purposes shall, in assessing the profits or gains of any trade, manufacture, adventure, or concern in the nature of trade, chargeable under schedule D., or the profits of any concern chargeable by reference to the rules of that schedule,² allow such deduction as they may think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of the concern,³ and belonging to the person or company by whom the concern is carried on; and for the purpose of this provision, where machinery or plant is let to the person or company by whom the concern is carried on upon such terms that the person or company is bound to maintain the machinery or plant, and deliver over the same in good condition at the end of the term of the lease, such machinery or plant shall be deemed to belong to such person or company.

And where any machinery or plant is let upon such terms that the burden of maintaining and restoring the same falls

¹ S. 100, sched. D. Case I., rule 3, ante, p. 104.

² See No. III. of schedule A., s. 1.

³ “Diminished value” by reason of wear and tear would seem to signify diminished value for the purpose for which the plant is intended in a going concern,’ per Lord Justice-Clerk in the *Caledonian Railway Co. v. Banks*, 17 Scot. Law Rep. 85, a case where the special commissioners had refused to grant any allowance under this section for depreciation of new plant which had not yet been in need of repair.

upon the lessor, he shall be entitled on claim made to the commissioners for general or special purposes, in the manner prescribed by section sixty-one of the Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five, to have repaid to him such a portion of the sum which may have been assessed and charged in respect of the machinery or plant, and deducted by the lessee on payment of the rent, as shall represent the income tax upon such an amount as the said commissioners may think just and reasonable, as representing the diminished value by reason of wear and tear of such machinery or plant during the year: Provided that no such claim shall be allowed unless it shall be made within twelve calendar months after the expiration of the year of assessment.

14, 15 are rep., Taxes Manag. Act, 1880.

16. Whereas by section two of the Act of the thirty-eighth year of the reign of king George the Third, chapter five, the place called Serjeants Inn in Chancery Lane is charged with a separate and distinct quota of land tax, and the amount of such quota has been raised annually by members of that Inn acting as commissioners of land tax, who have also acted as commissioners for the purposes of the duties on inhabited houses and the duties of income tax under the provisions of the Acts relating to these duties respectively; and whereas the said place has been sold by the members of the Inn, and it is necessary to authorise the execution of the said Acts by the commissioners acting for the city of London, in which the said place is locally situate: Be it enacted, that from and after the passing of this Act the said place shall, in all matters connected with the assessment and collection of the land tax and the said duties respectively, be under and subject to the jurisdiction of the commissioners for putting in execution the Acts relating to the land tax and to the said duties respectively for the city of London: Provided always, that the amount of the quota of land tax at present charged upon the said place shall continue to be assessed and collected subject to redemption under the provisions of the Acts passed in that behalf.

Serjeants
Inn trans-
ferred to
city of
London
for pur-
poses of
taxes.

42 & 43 VICTORIA, CAP. 21.

[3rd July, 1879.]

Short title. 1. This Act may be cited as the Customs and Inland Revenue Act, 1879.

PART II.—TAXES.

Officers of corporations and societies to do all acts requisite for assessment of persons employed by the corporations or societies.

18. Every officer of any corporation, company, fraternity, fellowship, or society who is answerable under the provisions of the fortieth section of the Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five,¹ for doing all such acts, matters, and things as shall be required to be done by virtue of the said Act in order to the assessing the corporation, company, fraternity, fellowship, or society to the duties of income tax, shall also be answerable under the provisions of the fiftieth and fifty-fifth sections of the same Act² for doing all such acts, matters, or things as shall be required to be done by virtue of the said Act in order to the assessing the officers and persons in the employment of the corporation, company, fraternity, fellowship, or society to the duties of income tax.

19-25 are rep., Taxes Manag. Act, 1880.

43 & 44 VICTORIA, CAP. 14.

[24th March, 1880.]

Short title. 1. This Act may be cited as the Customs and Inland Revenue Act, 1880.

PART II.—TAXES.

Exemption from income tax repealed in case of certain industrial and provident societies, 89 & 40 Vict. c. 45.

8. Notwithstanding the provision contained in sub-section four of section eleven of the Industrial and Provident Societies Act, 1876,³ a society registered under that Act shall be chargeable to the duties of income tax under schedule C. and schedule D. in case the society sells to persons who are not members thereof, and the number of the shares of the society is limited either by its rules or practice.

¹ Ante, p. 31.

² Ante, pp. 37, 41.

³ See post, p. 342.

43 & 44 VICTORIA, CAP. 20.

[12th August, 1880.]

1. This Act may be cited as the Inland Revenue Act, Short title. 1880.

PART IV.—INCOME TAX.

52. The relief given by section three of the Act of the fourteenth and fifteenth years of her Majesty's reign, chapter twelve, and referred to in section forty-six of the said Act of the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four, shall be extended and granted to every person occupying lands for the purposes of husbandry only, being the owner thereof, although he may not obtain his livelihood principally from husbandry.¹

Relief to owner-occupiers of land.

44 & 45 VICTORIA, CAP. 12.

[3rd June, 1881.]

1. This Act may be cited as the Customs and Inland Revenue Act, 1881. Short title.

PART II.—TAXES.

23. Where any collector of the duties on inhabited houses and of income tax under schedules A. and B. has not, in a demand note delivered previous to payment, distinctly described the property assessed, and specified the amount of the assessment and the rate at which the duties are charged, the description of the property, the amount of the assessment, and the rate of charge shall be specified in the receipt.

Particulars to be stated in collector's receipts.

25. Subsection one of section fifty-three of the Taxes Management Act, 1880, shall not apply to Scotland.

Amendment of 43 & 44 Vict. c. 19, s. 53.

¹ Ante, pp. 204, 233.

48 & 49 VICTORIA, CAP. 51.

[6th August, 1885.]

Short title. 1. This Act may be cited as the Customs and Inland Revenue Act, 1885.

PART III.—INCOME TAX.

Grant of
duties of
income
tax.

22. There shall be charged, collected, and paid for the year which commenced on the sixth day of April, one thousand eight hundred and eighty-five, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of eightpence.

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under schedule (B.) of the said Act—

In England, the duty of fourpence.

In Scotland and Ireland respectively, the duty of threepence.

Applica-
tion of
provisions
of Income
Tax Acts.

23. All such provisions contained in any Act relating to income tax as were in force on the fifth day of April, one thousand eight hundred and eighty five, (except section eight of the Customs and Inland Revenue Act, 1884), shall have full force and effect with respect to the duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act.

Provisions
as to duty
on divi-
dends, &c.,

24.—(1.) Where, in the case of any dividends, interest, or other annual profits or gains due or payable half yearly or quarterly in the course of the said year which commenced on

the sixth day of April, one thousand eight hundred and eighty-five, any half yearly or quarterly payments shall have been made prior to the passing of this Act, the duty of income tax hereby granted, or so much by relation to such duty as shall not have been charged thereon or deducted therefrom, shall be charged under schedule D. in respect of such payments as profits or gains not charged by virtue of any other schedule in conformity with the provision contained in the sixth case of schedule D. in section one hundred of the Act of the fifth and sixth years of her Majesty's reign, chapter thirty-five, and the agents intrusted with the payment of the dividends, interest, or other annual profits or gains shall furnish a list containing the names and addresses of the persons to whom payments have been made, and the amounts of such payments, to the commissioners of inland revenue upon a requisition in that behalf.

paid prior
to passing
of this Act.

(2.) Where any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year shall, on making any such payment prior to the passing of this Act, have not made any deduction in respect of the duty of income tax hereby granted, he shall be authorised to make the deduction or make up the deficiency on the occasion of the next payment in addition to any other deduction which he may by law be authorised to make.

(3.) The charge or deduction of the duty of income tax at a rate not exceeding the rate hereby granted in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

25. Where the allowance to which an assessor or collector of income tax and inhabited house duties is entitled by virtue of the Taxes Management Act, 1880, together with the allowance to which he is entitled by virtue of the Land Tax Acts, if he be also assessor or collector of land tax, would exceed a sum which in the opinion of the commissioners for the general purposes of the income tax and inhabited house duties for the division in which the assessor and collector acts, represents more than a fair remuneration for his trouble,

Provision
as to allow-
ances to
assessors
and collec-
tors.

the said commissioners shall have power to fix the amount of such remuneration, and such amount shall be accepted by the assessor or collector in full satisfaction and discharge of his right to allowance under the Taxes Management Act, 1880, or the Land Tax Acts. And in no case shall the aggregate amount to be received by an assessor or collector, either by way of allowances under the said Act or Acts, or by way of remuneration fixed by the commissioners, exceed the sum of one thousand pounds, exclusive of necessary office expenses.

Provision
for further
securing
income tax
on foreign
and
colonial
dividends.

26. Whereas the enactments herein-after mentioned have been found inadequate to secure the charging and payment of income tax upon dividends payable out of the revenues of foreign and colonial states and dividends of foreign and colonial companies, be it therefore enacted that section ninety-six of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, section two of the Act of the fifth and sixth years of Her Majesty's reign, chapter eighty, section ten of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, and section thirty-six of the Act of the twenty-fourth and twenty-fifth years of Her Majesty's reign, chapter ninety-one, shall be read in relation to the dividends therein respectively mentioned, as if the said sections included amongst the persons entrusted with the payment of such dividends the persons herein-after described; (that is to say,)

- (a.) Any banker or person acting as a banker who shall sell or otherwise realize coupons or warrants for or bills of exchange purporting to be drawn or made in payment of any dividends (save such as are payable in the United Kingdom only), and pay over the proceeds to any person or carry the same to his account;
- (b.) Any person who shall, by means of coupons received from any other person, or otherwise on his behalf, obtain payment of any dividends elsewhere than in the United Kingdom;
- (c.) Any dealer in coupons who shall purchase coupons

for any dividends (save such as are payable in the United Kingdom only) otherwise than from a banker or person acting as a banker, or another dealer in coupons;

A person entrusted with the payment of dividends, who shall perform all necessary acts so that the income tax thereon may be assessed and paid, shall be entitled to receive as remuneration an allowance of so much (not being less than threepence) in the pound of the amount paid as may from time to time be fixed by the Commissioners of the Treasury.

Provided that this section shall not impose on any banker or other person the obligation to disclose any particulars relating to the affairs of any person on whose behalf he may be acting.

27. In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April, one thousand eight hundred and eighty-six, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April, one thousand eight hundred and eighty-six, shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be granted and payable under schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of her Majesty's reign, chapter thirty-four.

Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

APPENDIX I.

THE TAXES MANAGEMENT ACT, 1880, AND THE ENACTMENTS IN AMENDMENT THEREOF.

- 43 & 44 Vict. c. 19. The Taxes Management Act, 1880.
44 & 45 Vict. c. 59. The Statute Law Revision and Civil Procedure
Act, 1881, schedule.
45 & 46 Vict. c. 72. The Revenue, Friendly Societies, and National
Debt Act, 1882, s. 7.
46 & 47 Vict. c. 55. The Revenue Act, 1883, ss. 12, 13, 14.
47 & 48 Vict. c. 62. The Revenue Act, 1884, ss. 6, 7.
48 Geo. III. c. 141, s. 12.
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ARRANGEMENT OF SECTIONS.

PART I.

PRELIMINARY.

Section

1. Short title.
2. Division of Act into parts.
3. Commencement of Act.
4. Repeal, and savings as to repealed enactments.
5. Interpretation and construction.
6. Savings for Local Acts.
7. Substitution in former Acts.
8. Savings of special commissioners' powers.
9. Savings of powers contained in former Acts.
10. Jurisdiction of High Court.

PART II.

GENERAL.

11. Extent of part.
12. Board.
13. Officers to obey directions of the board.
14. Moneys to be paid into the Exchequer.

Section

15. Forms in second schedule.
16. Delivery of forms. Service and signing of notices.
17. Treasury may appoint officers for survey and inspection.
18. Vexatious charges.
19. Officers not liable to other penalties than those enacted.
20. Limitation of actions.
21. Penalties, how recoverable.
22. Constables and peace officers to assist.
23. Persons obstructing officers to forfeit 50*l*.
24. Justices in Ireland may administer oaths.

PART III.

COMMISSIONERS, CLERK, AND ASSESSOR.

25. Extent of part.
26. Commissioners' meetings.
27. Commissioners for house duties and ex-officio commissioners (Scotland).
28. Power to increase number of general commissioners.
29. Execution of Acts valid though not within prescribed times.
30. Commissioners in same county may allow assessments.
31. Warrants may be executed in any part of a county.
32. Administration of oaths.
33. Books of assessments the property of commissioners.
34. Persons having books or papers to deliver up same.
35. Commissioners concerned to have no voice in controversies.
36. Commissioners empowered to transfer jurisdictions from one division to another, or to create new divisions.
37. Parishes may be united. United parishes may be disunited.
38. Poor law parishes may be made parishes for the purposes of the duties.
39. Inspection of parish books.
40. Exemption of commissioners from serving on juries.
41. Appointment of clerk. Remuneration. Wilful delay. Clerk not to take fees.
42. Commissioners to appoint assessors.
43. In certain cases surveyor to act.
44. Inhabitants of cities, boroughs, &c. not compelled to be assessors out of their limits.
45. Assessor's declaration of office.
46. Penalties on assessors.
47. Assessor's poundage.

PART IV.

ASSESSMENT.

48. Year.
49. Assessors to deliver assessments.
50. In default of return to make estimates.
51. Surveyors to examine assessments and returns.

Section

52. Surveyors may amend assessments.
53. Parishes in two counties to be assessed where the church is, and houses in two parishes to be charged in one.
54. Lands extra-parochial where to be assessed.
55. Assessments not to be impeached for errors of description.
56. Commissioners to allow assessments made to their satisfaction, but on objection may rectify same.
57. Notice of appeal meetings to be given. House duty appeals to be determined as income tax appeals. Persons aggrieved may appeal. Assessments not to be altered before appeals except in cases authorised. Commissioners to meet for hearing appeals. Surveyor may attend.
58. Charges not to be made in certain cases.
59. Commissioners may be required to state a case for opinion of High Court.
60. Relief to persons doubly assessed.
61. Books of assessment to be prepared by clerk.
62. Surveyor to certify changes, and commissioners to apportion and adjust the assessment.
63. Charges made by surveyor in cases of omissions. Notice to parties. Certificate proof of notices.
64. Person surcharged may make amended return.
65. Time for delivering in amended return.
66. Persons making false declaration guilty of a misdemeanour.
67. Appeals against surcharges.
68. Treble duty.
69. Supplementary assessments.
70. Duplicates showing amount of assessments to be made out. Contents. Penalty.

PART V.

APPOINTMENT OF COLLECTORS [ENGLAND].

71. Extent of Part.
72. Grouping of parishes.
73. Nomination of collectors. Office not compulsory. Penalty in default of notice.
74. Board may require security.
75. In default of security board may appoint.
76. Security. Conditions of bond.
77. Commissioners, inhabitants, &c. may require security.
78. Saving from stamp duty.
79. Parish not liable for default where board take security. In other case parish liable. Arrears to be re-assessed.
80. Poundage to collectors.
81. Treasury to appoint collectors, Scotland. To fix allowances.

PART VI.

COLLECTION.

Section

82. Duties when due. Assessed after 1st January due on allowance of assessments.
83. Commissioners to deliver duplicates to collectors and surveyors.
84. Cases not then determined to be added to first assessments.
85. Collectors to demand duties. To give receipts.
86. Collectors on payment of duty being refused to distrain.
87. Collectors advancing duties may levy the sum paid.
88. No goods to be taken except at the suit of landlord for rent unless party pay arrears.
89. Commissioners may commit defaulter.
90. Commissioners to issue certificates of removal.
91. Treasury or board may direct release of prisoners.
92. Parents and guardians to pay the duties charged upon infants, and executors the assessment upon persons deceased.
93. Assessments under number or letter in arrear may be recovered by collector.
94. Notification of special assessments to collectors of inland revenue.
95. Savings as to English and Irish railways.
96. Savings as to Ireland.
97. Recovery in Scotland.
98. In Scotland or Ireland payment may be made in postage stamps.
99. In Scotland taxes may be paid by post office orders.

PART VII.

RECEIPT AND ACCOUNT.

100. Appointment of receipt.
101. Collectors to account after the 1st January in every year.
102. Penalty on persons unlawfully receiving public moneys from collectors.
103. Proceedings at receipts.
104. Collectors of inland revenue may administer oath and put questions.
105. The schedule of arrears to be ground of process.
106. Board may retain schedules and endeavour to get in arrears.
107. In default of such schedule collector of inland revenue may certify the default to the High Court. Levy of issues.
108. Collectors to make a return on oath of persons from whom the duties cannot be recovered.
109. Grounds for returning defaulters in schedule.
110. Duplicates, &c. to be delivered up by collector on his clearing his account.
111. Duties may be sued for in High Court.
112. Parish to be set insuper for duties unaccounted for.
113. Costs and duties re-assessed may be recovered as duties are recovered.
114. Application of surplus land tax. Excess to be shown on duplicate.

PART VIII.

PROCEEDINGS AGAINST COLLECTORS.

Section

- 115. Surveyors may report any failure to raise duties in their districts.
- 116. Commissioners to call collectors before them.
- 117. Collectors neglecting their duty may be dismissed.
- 118. Commissioners empowered to seize, sell, and convey estates of defaulting collectors.
- 119. Evidence against collectors of sums not paid over.
- 120. Costs against commissioners to be raised by assessment.
- 121. Penalties for neglect.

SCHEDULES.

43 & 44 VICTORIA, CAP. 19.

An Act to consolidate enactments relating to certain taxes and duties under the management of the board of inland revenue.¹ [6th August, 1880.]

WHEREAS it is expedient that certain Acts now in force for the management and regulation of the duties of land tax, inhabited house duties, and property and income tax should be consolidated into one Act:

PART I.

PRELIMINARY.

- 1. This Act may be cited as the Taxes Management Act, 1880.
- 2. This Act is divided into parts, as follows:

Part I.—Preliminary.

Part II.—General.

Part III.—Commissioners, clerk, and assessor.

Part IV.—Assessment.

Part V.—Appointment of collectors.

Part VI.—Collection.

Short title.

Division of
Act into
parts.

¹ Important enactments relating to the income tax are contained in the following sections:—S. 21, which relates to the recovery of penalties; s. 59, which relates to Cases stated for the opinion of the High Court of Justice; s. 82, which relates to the time for payment of the tax, except where it is payable by way of deduction or, in England and Ireland, is assessable in respect of railways; and s. 95, which relates to the payment of the tax under schedule D by railway companies in England and Ireland.

Part VII.—Receipt and account.

Part VIII.—Proceedings against collectors.

Commence-
ment of
Act.

3. This Act shall commence and have effect from and immediately after the thirty-first of December one thousand eight hundred and eighty.

Repeal.

4. (1.) The enactments described in the third schedule to this Act are hereby repealed, subject to the exceptions and qualifications in this Act mentioned.

(2.) The repeal of enactments or any other thing in this Act shall not affect—

(a.) Anything done or suffered before the commencement of this Act under any enactment repealed by this Act; nor

(b.) Any protection, right, or privilege acquired, or duty or liability imposed or incurred, under any enactment so repealed; nor

(c.) Any fine, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before the commencement of this Act against any enactment so repealed; nor

(d.) The institution or prosecution to its termination of any legal proceeding or other remedy for ascertaining any such liability, or enforcing or recovering any such fine, forfeiture, or punishment as aforesaid.

(3.) All existing bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same force and effect as if they had been given under or in pursuance of this Act.

Interpreta-
tion and
construc-
tion.

5 & 6 Vict.
c. 35.

5. (1.) In this Act—

‘Additional Commissioners’ means the additional commissioners of the property and income tax, or any two of them appointed under the provisions of the income tax Act, 1842:

‘Assessor’ means the person or persons appointed to be assessor or assessors respectively of income tax and inhabited house duties for any parish in conformity with the rules and directions of this Act or the tax Acts, and includes the surveyor of taxes acting as assessor when required so to act:

‘Board’ means the commissioners of inland revenue for the time being, or any two of them:

‘Clerk’ means the clerk to the general commissioners or to the land tax commissioners respectively appointed in accordance with the directions of this Act:

‘Collector’ means the person or persons appointed to be collector or collectors respectively of the land tax, the income tax, and the inhabited house duties in conformity with this Act for a

parish or group, or union, electoral district, or county or part of a county :

- 'Collector of Inland Revenue' means a person appointed by the board to be a collector and officer for the collection and receipt of the several revenues and duties of excise stamps and taxes, or as his deputy :
- 'Division' means and includes any hundred, rape, lathe, stewartry, or district, or any place of separate jurisdiction under the land tax Acts :
- 'General Commissioners' means the commissioners for the general purposes of the income tax and inhabited house duties, or any two or more of them acting in or for any division under and in the execution of this Act or the tax Acts :
- 'Group' means any parishes united or grouped for the purposes of the collection of the duties and the land tax :
- 'High Court' means her Majesty's High Court of Justice :
- 'Land Tax Acts' means and includes any Act, or part of any Act, relating in any way to the assessment or redemption of the land tax :
- 'Land Tax Commissioners' means the persons appointed under authority of parliament for executing the Acts granting a land tax, or any two or more of them :
- 'Parish' means and includes any town, ward, township, tithing, parish, place, or precinct for which a separate assessment of the duties or the land tax may be made, or for which any assessor or collector may be lawfully appointed for the purpose of assessing or collecting the duties or the land tax :
- 'Part' means part of this Act :
- 'Prescribed' means prescribed or provided by this Act or the tax Acts, or by the board where the board have power to prescribe :
- 'Return' includes any list, statement, declaration, account, schedule, or estimate in writing by whomsoever made or from whomsoever required in conformity with the directions of this Act or the tax Acts :
- 'Special Commissioners' means the commissioners for the special purposes of the income tax Acts appointed by the Treasury under the provisions of the income tax Act, 1842 :
- 'Surveyor' means an inspector of taxes or surveyor of taxes appointed by the Treasury or board for the purposes of this Act, the tax Acts, and land tax Acts, and acting under the authority of the board :
- 'Tax Acts' means and includes any Act or part of any Act

5 & 6 Vict.
c. 36.

relating to the assessment of any person, land, tenement, heritage, property, or profits whatever to the income tax or to the inhabited house duties :

'The duties,' except where expressly limited, means and includes the duties on inhabited houses and the duties of income tax, or any of them, assessed or to be assessed under this Act or under the tax Acts :

5 & 6 Vict.
c. 85.

'The Income Tax Act, 1842,' means the Act of the session of the fifth and sixth years of the reign of her present Majesty, chapter thirty-five, intituled 'An Act for granting to her Majesty the duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five' :

16 & 17
Vict. c. 84.

'The Income Tax Act, 1853,' means the Act of the session of the sixteenth and seventeenth years of the reign of her present Majesty, chapter thirty-four, intituled 'An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices' :

'Treasury' means the commissioners of her Majesty's Treasury.

(2.) The schedules to this Act shall be read and have effect as if they were part of this Act.

Savings for
local Acts.

6. Nothing in this Act shall alter the effect of, or in any way supersede—

17 & 18
Vict. c. 91.

(1.) An Act passed in the session of the seventeenth and eighteenth years of her present Majesty, intituled 'An Act for the valuation of lands and heritages in Scotland' :

(2.) Any Act amending such last referred-to Act :

32 & 33
Vict. c. 67.

(3.) The Valuation (Metropolis) Act, 1869.

Substitu-
tion in for-
mer Acts.

7. (1.) In the several enactments described in the fourth schedule to this Act a reference to this Act shall be deemed to be substituted for a reference to any one or more of the enactments described in the third schedule to this Act, or any enactment amending the same.

(2.) Where any Act passed before this Act and not specified in the third or fourth schedule to this Act refers to any enactment described in the third schedule, or to any enactment amending such last referred-to enactment, the reference shall be deemed to be to this Act.

Savings of
special com-
missioners'
powers.

8. (1.) Nothing in this Act shall affect the powers conferred on and exercised by the special commissioners.

(2.) Any power which in England under or by virtue of this Act may be executed by the general commissioners may in Ireland be executed by the special commissioners.

9. All powers, authorities, rules, regulations, directions, and penalties contained in the tax Acts and land tax Acts in regard to the mode of raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax shall, in all cases not expressly provided for by this Act, and so far as the same are not superseded by and are consistent with the express provisions of this Act, be observed, applied, practised, and put in execution throughout the respective parts of the United Kingdom, for raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax as fully and effectually to all intents and purposes as if the same were particularly repeated and re-enacted in this Act.

Savings of powers contained in former Acts.

10. All matters within the jurisdiction of the High Court under this Act shall be assigned—

High Court.

(i.) In England and Ireland, subject to the Acts regulating the High Court, to the Exchequer Division of her Majesty's High Court of Justice in England and Ireland respectively:

(ii.) In Scotland to the Court of Session sitting as a Court of Exchequer.

PART II.

GENERAL.

11. This part shall extend to Great Britain, and also to Ireland as regards the duties of income tax so far as may be applicable.

Extent of part.

Board.

12. The board shall have all necessary powers and authorities for carrying this Act into execution, and shall observe and obey in relation thereto the directions of the Treasury,

Board.

13. The collectors of inland revenue, surveyors, and all other officers or persons who shall be employed in the execution of this Act, or the tax Acts, shall observe and follow the orders, instructions, and directions of the board.

Officers to obey directions of the board.

14. All moneys, bills, notes, drafts, or other orders or securities for the payment of money, and all remittances whatever received by the receiver-general of inland revenue, and by every collector of inland revenue, for or on account of the duties or the land tax, or arising therefrom (except only so much thereof as may be retained under sanction of the Treasury for the public service, or for the making of any payments required by any Act of Parliament to be

Moneys to be paid into the exchequer.

made by the board), shall from time to time be paid over or remitted into the Bank of England, and shall be transferred to the credit of her Majesty's Exchequer under such regulations as the board from time to time under the authority of the Treasury prescribe.

Forms.

Forms in second schedule.

15. (1.) The forms in the second schedule to this Act, or forms to the like effect, varied as circumstances require, may be used, and shall be sufficient in law.

The forms used to be those prescribed by the board.

(2.) Every assessment, duplicate, charge, bond, warrant, notice of assessment or of demand, or other document required to be used in the assessing, charging, levying, and collecting of the duties and the land tax shall be made out, drawn, and prepared according to the several forms as prescribed and supplied or approved by the board from time to time, and shall be valid and effectual without stating the case or the facts or evidence in any more particular manner than is required in and by such forms.

Books of receipts.

(3.) The board shall provide books of printed forms of receipts with counterfoils for the use of the collectors, and may from time to time prescribe regulations for the inspection and filling up and use of such books and counterfoils, to which regulations every collector shall conform.

Material of schedules, duplicates, &c.

(4.) Any schedule, duplicate, or other document required to be on parchment by any tax Act or land tax Act may, if the board so direct, be on paper or other material as may be by such order prescribed, and then shall be as valid and effectual for all purposes as if it had been on parchment.

Proceedings not void for want of form or mistake.

(5.) No assessment, charge, warrant, or other proceeding which shall be made or shall purport to be made by virtue or in pursuance or in execution of this Act, or the tax Acts, or land tax Acts, shall be quashed or deemed to be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, provided the person or property charged or intended to be charged or affected by any such proceeding be designated therein to common intent and understanding, and such proceeding be in substance and effect in conformity with or according to the intent and meaning of the said Acts.

Delivery of forms. Service of notices.

16. Under this Act—

(a.) All notices and forms may be in writing or print, or partly in writing and print :

(b.) All notices relating to the duties or the land tax that are required to be affixed on any place, or to be delivered to or otherwise served on any person, may be delivered by the

surveyors of the districts in which such notices are required to the respective assessors for the purpose of serving or affixing the same :

- (c.) The delivery of such last-mentioned notices by a surveyor shall be as effectual as if the same had been delivered by the general commissioners of the division or by the land tax commissioners :
- (d.) Every assessor or collector is hereby required to observe such directions as may from time to time be given to him by the surveyor in all matters touching the time and manner of fixing or delivering or otherwise serving such last-mentioned notices, and the persons on whom the same are to be served, such directions having been previously seen and allowed by the said respective commissioners :
- (e.) All notices or forms required or allowed to be served on any person may be either delivered to such person or left at the usual or last known place of abode of such person :
- (f.) A notice to a person to be given by a surveyor may be served and sent by post by a prepaid registered letter, and in proving such service or sending it shall be sufficient to prove that the letter containing the order, notice, or document was properly addressed, registered, prepaid, and posted :
- (g.) A notice to be given by the board may, by their order, be signed by one of their secretaries or assistant secretaries, and any such notice purporting to be so signed by order of the board shall be as valid and effectual as if signed under the hands of the board :
- (h.) All notices to be given or delivered to or served on the land tax commissioners, the general commissioners, or the additional commissioners, may be given or delivered to or served on their clerk, and such delivery to or service on their clerk shall be a good, valid, and effectual delivery to or service on the said respective commissioners to all intents and purposes.

Surveyors.

17. The Treasury may from time to time constitute and appoint officers for the survey and inspection of the duties and for doing all things belonging to the office of surveyor, according to the powers vested in them by this Act, the tax Acts, or the land tax Acts, and may appoint allowances and salaries for the surveyors, and other officers employed as aforesaid, and also pay such incidental expenses as necessarily attend the execution of this Act and of the said Acts.

Treasury may appoint officers for survey and inspection and may pay incidental charges.

Vexatious
charges.

18. If a surveyor wilfully makes a false and vexatious charge of the duties, or wilfully delivers or causes to be delivered to the general commissioners a false and vexatious certificate of charge of the duties, or a false and vexatious certificate of objection to any supplementary return, or is guilty of any fraudulent, corrupt, or illegal practices in the execution of his office, or knowingly or wilfully, through favour, undercharges or omits to charge any person, such surveyor shall for every such offence incur a penalty of one hundred pounds, and on conviction be discharged from his office.

Actions against Commissioners and Officers.

Liability to
penalties.

19. No commissioner, sheriff, sheriff depute or substitute, clerk, surveyor, assessor, or collector who shall act or be employed in the execution of this Act, the tax Acts, or land tax Acts shall be liable for or by reason of such execution to any penalty other than such as by this Act or the said Acts may be inflicted.

Limitation
of actions.

20. (1.) If an action or suit be brought against a commissioner, surveyor, collector, assessor, or other person for anything done in pursuance of this Act, the tax Acts, or the land tax Acts, such action or suit shall be—

(a.) Commenced within six months next after the fact committed and not afterwards; and

(b.) Shall be laid in the county or place where the cause of complaint arose.

(2.) No writ or process shall be sued out for the commencement of such action or suit until the expiry of one month next after notice in writing shall have been delivered to or left at the usual place of abode of the intended defendant by the attorney or agent of the intended plaintiff.

(3.) Every such notice must clearly specify and completely contain—

(a.) The cause of action;

(b.) The name and place of abode of the intended plaintiff; and

(c.) The name and place of abode of his attorney or agent, if any.

(4.) No evidence shall be given on the trial of such action or suit of any cause of action other than such as is contained in such notice.

Defendant
may tender
amends.

(5.) The intended defendant to whom such notice shall have been delivered may, at any time before the expiration of such month as aforesaid, tender amends to the intended plaintiff, or his attorney or agent, and in case such amends shall not be accepted may plead such tender in bar to any action or suit to be brought against him grounded on such notice, writ, or process.

(6.) The defendant in every such action or suit may plead such tender and any other plea with leave of the court, in bar of such action or suit, and may give this Act and the special matter in evidence at any trial to be had thereupon.

(7.) Every such action or suit which shall be brought against any collector shall be defended by the respective land tax commissioners or general commissioners for the division or parish where such collector shall have been appointed by them or act under their warrant or directions.

Actions
against col-
lectors.

(8.) The costs and charges attending the same, as also any other action or suit to be brought by or against the said commissioners or any collector by them appointed for anything done in pursuance of this Act or the tax Acts, or land tax Acts, shall be defrayed by an assessment made in a just proportion on the several persons, lands, tenements, and hereditaments liable to be assessed in the parish in or relating to which the alleged cause of action shall have arisen, or for which such collector shall have been appointed.

Costs to be
defrayed by
assessment.

Penalties.

21. (1.) All such penalties as under this section are recoverable in the High Court shall be sued for by information in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland, and may be recovered with full costs of suit.

Penalties,
how re-
coverable

(2.) The board may at their discretion mitigate or stay or compound proceedings for any such penalty, and reward any informer who may assist in the recovery of any such penalty.

(3.) All penalties exceeding twenty pounds imposed by virtue of this Act, the tax Acts, or land tax Acts, excepting such as are directed to be added to the assessments, shall be recoverable in the High Court.

(4.) In default of prosecution within the space of twelve months from the time of any penalty being incurred under the provisions of this Act, or of the said Acts, no penalty or forfeiture shall afterwards be recoverable in any other manner.

(5.) Subject to the above restriction as to time, all pecuniary penalties not exceeding twenty pounds imposed by virtue of this Act, or of the said Acts, and also such of the said penalties exceeding twenty pounds as are directed to be added to the assessment of the land tax or the duties, shall be recoverable before the land tax commissioners and general commissioners respectively, and in Scotland either before the said commissioners or before the sheriff depute or substitute for the county, division, or parish where the offence is committed.

Mode of
proceeding
before com-
missioners.

(6.) The said respective commissioners and sheriff depute or substitute shall take cognizance of the offence in respect of which a penalty may be imposed by them upon information in writing made to them, and upon a summons to the party accused to appear before them at such time and place as they shall fix; and they shall examine into the matter of fact, and hear and determine the same in a summary way, and on proof made thereof, either by voluntary confession of the party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses, or otherwise, as the case may require, shall give judgment for the penalty, or for such part thereof as the said commissioners, sheriff depute or substitute, shall think proper to mitigate the same to, and shall assess the penalty on the party by way of supplementary assessment, which penalty so adjudged shall be levied in like manner as the duties; and the said adjudication of the commissioners, sheriff depute or substitute, shall be final and conclusive to all intents and purposes, without appeal; and the proceedings and decree of the commissioners, sheriff depute or substitute, shall not be removable by any process whatever into any court of law or equity.

Power to
mitigate.

Adjudica-
tion final.

All penal-
ties to be
paid into
revenue.

(7.) All the moneys arising from fines, penalties, issues, and forfeitures, or shares thereof, recovered, levied, or received under this Act, the tax Acts, or the land tax Acts, shall be paid, by the person receiving or recovering the same, to the collector of inland revenue without delay, or within ten days after he receives from the board an order for the payment thereof to such collector.

Execution of Warrants.

Constables
and peace
officers to
assist.

22. All constables and other peace officers are hereby required to aid in the execution of this Act, and to obey and execute such precepts and warrants as shall be to them directed in that behalf by the respective commissioners under the authority of this Act.

Obstruction.

Persons
obstruct-
ing officers
to forfeit
50*l*.

23. If any person wilfully obstructs a surveyor, assessor, or collector in the execution of his office or duties, he shall for every such offence incur a penalty of fifty pounds.

Administration of Oaths in Ireland.

Justices in
Ireland
may ad-
minister
oaths.

24. In Ireland any one of her Majesty's justices of the peace may administer all oaths or affirmations required or allowed to be taken by this Act or by the income tax Acts before a commissioner or justice by any officer or person, in any matter touching the execution of this Act or the said Acts.

PART III.

COMMISSIONERS, CLERK, AND ASSESSOR.

25. This part shall not extend to Ireland.

Extent of
part.

Meetings.

26. (1.) The land tax commissioners, general commissioners, and additional commissioners respectively shall, for the execution of all or any such things as are by them required to be done at a meeting by this Act, the tax Acts, or the land tax Acts, meet together from time to time within the times prescribed by this Act or the said Acts at the most usual place of meeting within their respective divisions.

Commissioners to meet from time to time.

(2.) They may meet and do any act in execution of the said Acts as commissioners within any city, town, or place, being a county of itself, or otherwise having exclusive jurisdiction and situated within, surrounded by, or adjoining to their respective divisions;¹ and all things so done by them within such city, town, or place, as commissioners acting for such division, shall be as valid and effectual in law as if the same had been done within such division.

May meet within an adjoining place of exclusive jurisdiction.

Commissioners.

27. (1.) The general commissioners shall be the commissioners for executing the Acts relating to the inhabited house duties.

Commissioners for house duties.

(2.) The sheriff depute or substitute of any county or division in Scotland for the time being shall be ex-officio and without other qualification a general commissioner for such county or division.

Sheriff ex-officio commissioner.

28. The board may, if they think fit, authorise the increase of the number of persons to be chosen general commissioners for any division and of persons to supply vacancies amongst such commissioners to any number not exceeding fourteen respectively, and such persons shall be appointed and chosen according to the regulations contained in section four of the income tax Act, 1842.

Increase of general commissioners.

29. Should the commissioners fail to hold any meeting or to appoint a clerk, assessor, or other officer, or to do any other thing in the execution of this Act or of the tax or land tax Acts within the time prescribed, they shall, as soon as may be after the time at which such meeting should have been held and such power should have

5 & 6 Vict. c. 35.

Execution of Acts valid though not within prescribed times.

¹ They may also, with the consent of the board of inland revenue, meet and act as such commissioners at any place outside the boundary of the division for which they act. The Revenue Act, 1883 (46 & 47 Vict. c. 55), s. 12.

been executed, meet and execute the same and cause the same to be executed, and all such meetings and appointments (excepting in any case in which the appointment of collector by reason of neglect or omission or otherwise became absolutely vested in the board), and the performance of any such other thing as aforesaid at any other time than the prescribed time shall, notwithstanding such failure, be valid and effectual.

Commissioners in same county may allow assessments.

30. If in any case the assessments and duplicates of the duties for any parish are not signed and allowed in due time, to the prejudice of the revenue, for want of a sufficient number of general commissioners acting or attending where and when such assessments or duplicates ought to be allowed, any two of the general commissioners acting within the same county shall sign and allow the assessments or duplicates wanting for the parish.

Execution of warrants.

31. All warrants and precepts of the general commissioners shall be executed by the respective persons to whom the same are directed, in any part of the same county, for any division of which the commissioners are appointed.

Administration of oaths.

32. Any one or more of the land tax commissioners and general commissioners may respectively administer all oaths or affirmations required or allowed to be taken by this Act or by the land tax Acts or tax Acts before such commissioners by any officer or person in any matter touching the execution of this Act or the said Acts.

Books of assessments the property of the commissioners.

33. All assessments, duplicates of assessments, minute books, and other public books and papers relating to the land tax or the duties in the custody or possession of any clerk, assessor, or collector, or of the legal representatives of any person who has died or shall die during the holding of any such office, or after his removal from the same, or of his agent or attorney, or of any other person, are hereby declared to be respectively the property of the land tax commissioners and general commissioners acting in the respective divisions for the time being and in succession, and shall be placed with and remain in the custody and possession of them or of their respective clerks for the time being, or of such other person as the respective commissioners for the time being from time to time at their meetings direct.

Delivery of books or papers.

34. (1.) Every person now or at any time hereafter having in his custody or possession any books or papers relating to the land tax or the duties shall, within one month next after notice in writing by the board (a true copy thereof being given to or left at his usual place of abode), deliver up the same to such person as the board by such notice shall appoint, whose receipt for the same shall be a good and sufficient discharge to the person delivering the same; and

(2.) If any such person fails to deliver the same according to the

notice, he shall for every such offence incur a penalty of fifty pounds.

35. If a commissioner acting in the execution of the tax Acts or the land tax Acts interested, in his own right, or in the right of any other person as his agent, in any controversy or appeal arising under those Acts or this Act takes part in the determination of such controversy or appeal and fails to withdraw himself from the meeting of commissioners at which the same is heard and determined, he shall incur a penalty of fifty pounds.

Commissioners concerned to have no voice in controversies.

Transfers of Parishes.

36. (1.) In England the land tax commissioners may, at a general meeting for any county, if and as they see fit (subject as herein provided), transfer the jurisdiction of any parish in such county from the division to which the same may then belong, together with the quota of land tax payable by it at the time of such transfer, to any adjoining or other division of the same county, or to any new division, which new division the commissioners are hereby empowered to create in any such county.

Commissioners may transfer jurisdictions or create new divisions.

(2.) Every such alteration of divisions shall be certified in writing under the hands of the majority of the commissioners present at such general meeting to the board, and shall be subject to and dependent on the approval of the Treasury.

(3.) If the Treasury approves of such alteration, such approval, together with the quotas to be assessed and levied on the parishes so transferred, shall be certified to the commissioners of the respective divisions by the board.

(4.) Thereupon, and from the time fixed by the board, the land tax commissioners and general commissioners acting in and for the division extended or created in manner aforesaid shall have full jurisdiction and control in, over, and throughout every parish so transferred, and shall and may execute all the powers and provisions of the tax Acts, land tax Acts, and this Act in and throughout the same.

(5.) Nothing in this section shall authorise any alteration of the limits or jurisdiction of any of the cities, boroughs, cinque ports, towns, and places respectively in Great Britain for which separate and distinct quotas of land tax are provided by and enumerated in the land tax Acts.

Proviso.

Union of Parishes.

37. (1.) For the more convenient execution of the tax Acts and land tax Acts in England the land tax commissioners for any division, at any meeting of such commissioners convened for that purpose,

Parishes may be united.

may unite any two or more parishes,¹ and certify such union to the board, for the approval of the Treasury.

(2.) If the Treasury approves of such union, such approval shall be certified by the board to the commissioners.

(3.) Thereupon, and from the time fixed by the board, such united parishes shall, for all the purposes of the land tax and the duties, be considered as one parish.

(4.) Nothing in this section shall authorise any alteration of the quota of land tax now chargeable by law on any parish.

United
parishes
may be dis-
united.

(5.) Where parishes have been so united and the union proves to be inconvenient, the Treasury, on receipt of a resolution of the land tax commissioners acting for the division in which the parishes are situate, passed at a meeting convened for the purpose, may, if they think fit, dissolve the union either as regards all or some or one of the parishes so united.

Poor Law Parishes.

Parishes
formed for
poor law
purposes
may be
made
parishes for
the pur-
poses of the
duties.

38. (1.) Where in England, under the authority of Parliament, any part of a parish or place has been ² formed into a new parish or place for the purposes of poor law administration, or any parish or place, or part of a parish or place, has been ² amalgamated with or included within the boundaries of another parish or place for the said purposes, the board may, if they think fit, by order in writing, direct that such new parish or place, or such parish or place with which or within the boundaries of which any parish or place, or part of a parish or place, has been amalgamated or included, shall be a parish for which a separate assessment of the duties shall be made, and for which assessors and collectors may be appointed for the purpose of assessing and collecting the said duties.

(2.) ³ In case any parish or place or part of a parish or place in the jurisdiction of one body of general commissioners is amalgamated with or included within the boundaries of a parish or place in the jurisdiction of another body of general commissioners, such order shall have the effect of transferring the jurisdiction to such last-named body.

¹ As to the union of parishes, see 47 & 48 Vict. c. 62, s. 6, post, p. 337.

² 'Or may be,' 46 & 47 Vict. c. 55, s. 13.

³ In any case of amalgamation where the transfer of jurisdiction is not provided for by subsection (2) of s. 38, amalgamated parishes or parts of parishes shall be within the jurisdiction of such body of general commissioners as shall be determined by the board and specified in the order in writing containing the direction of the board as to the amalgamation in conformity with subsection (1) of the said section. The Revenue Act, 1883 (46 & 47 Vict. c. 55), s. 13. See also 47 & 48 Vict. c. 62, s. 6, post, p. 336.

Parochial Books.

39. The land tax and general commissioners, surveyors, and assessors, or any person authorised by them, or any of them, shall have liberty from time to time and at all seasonable times to inspect and to take copies or extracts from any book kept by any parish officer or other person of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, or any contributions under the management of the kirk sessions in any place within the limits for which they shall be appointed; and if any person in whose custody or power any of the said books shall be fails to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said commissioners with such books when required so to do, he shall for every such offence incur a penalty of ten pounds.

Inspection
of parish
books.

Penalty for
refusal.

Exemption from Juries.

40. Every general commissioner or additional commissioner to whom a certificate has been or shall be granted by the board under the thirty-fifth section of the income tax Act, 1842, shall, so long as such certificate continues in force, be discharged, not only from the several offices referred to in the said enactment, but also from serving on juries in the county where he dwells.

Exemption
of commis-
sioners
from serv-
ing on
juries.

5 & 6 Vict.
c. 85.

Clerk.

41. (1.) At their first meeting in each year to be held in England before the tenth and in Scotland before the thirtieth day of April, the general commissioners or the major part of them shall elect a fit person to be their clerk, and one other fit person, if the said commissioners shall deem it necessary, to be his assistant, for all the assessments to be made of the several duties with which the said commissioners shall be charged within their respective limits for one year, and the person so elected shall by virtue of such election be the sole clerk to such commissioners for all the said assessments to be made by them for such year, and shall not be removable from his said office during the year for which he shall be appointed as aforesaid, except for just cause, and at a meeting of the commissioners for that purpose duly summoned by notice in writing signed by such commissioners, or in Scotland by their respective conveners, and served on each of the commissioners who shall have qualified in and for the division, and by the major part of the commissioners present at such meeting.

Appoint-
ment of
clerk.

(2.) The clerk shall have as remuneration the allowances as appearing in the first schedule.

Remunera-
tion.

Delay of
clerk or
assistant.

(3.) If a clerk or clerk's assistant wilfully obstructs or delays the execution of the tax Acts or this Act, or negligently conducts or wilfully misconducts himself in the execution of any of such Acts, he shall incur a penalty of one hundred pounds, and shall be dismissed from the office of clerk and be incapable of again acting as clerk or clerk's assistant.

Clerk not
to take fees.

(4.) No clerk shall demand, take, or receive any fee, gratuity, or perquisite for anything to be done by him as clerk by virtue and under the authority of this Act or the tax Acts from any person other than the person appointed by the board to pay the allowances which such clerk may be entitled to.

Land tax
clerk.

(5.) Every appointment of clerk to the land tax commissioners shall be made for the term and under the same rules and regulations for the appointment, continuance, and removal of a clerk as prescribed by this Act.

Vacancy in
office of
clerk.

(6.) In the event of a vacancy occurring in the course of any year by the death, dismissal, or resignation of any clerk or otherwise, the land tax commissioners and general commissioners respectively shall fill up such vacancy by the election in manner aforesaid of a person to be clerk for the remainder of such year.

Assessors.

Appoint-
ment of
assessors.

42. (1.) The general commissioners shall in England before the tenth and in Scotland before the thirtieth day of April in each year direct their several and joint precept to such inhabitants of each parish, and such number of them as they think most convenient, to be assessors for such parish, requiring them to appear before the said commissioners at such place and at such time not exceeding ten days after the date of the precept as they appoint.

(2.) At such their appearances the general commissioners shall appoint such of the said inhabitants as they think proper to be the assessors for such parish, and shall give them instructions how they are to make their certificates and assessments, and shall then and there appoint another day, which day shall not be later in England than the twentieth day of July, and in Scotland than the first Wednesday in August in the same year, for them to appear before the commissioners, and bring in their certificates of assessments, which shall be verified upon their oaths or solemn affirmations, and not otherwise.

(3.) An assessor's appointment shall be and continue for and during the year to commence on the sixth day of April in each year, and until other assessors shall be appointed for the same parishes, and for the same duties.

(4.) In every parish wherein assessors are not appointed before the times limited in each year to serve for the year ensuing, the last appointment of assessors for the parish shall continue in force until other assessors are appointed for the parish, and for the same duties.

(5.) Notice of continuance in office of an assessor as aforesaid shall be given to him by the general commissioners or by the surveyor. By such notice such assessor may be required to attend on a day and place named therein, then and there to receive and take charge of all notices and papers to be delivered to him for the due execution of his office.

(6.) In a parish where two able and sufficient inhabitants cannot be found, the general commissioners shall nominate and appoint fit persons residing near such parish to be assessors for the parish.

(7.) If a failure happens in the appointment of the assessor for any parish, whereby the assessment of the duties is likely to be delayed, the magistrates or justices of the peace having jurisdiction in or over such parish, or any two of them, shall, on notice of such default given them by the surveyor, appoint an assessor, observing therein the rules and regulations prescribed by this Act for the appointment of such officer by commissioners.

Justices
may ap-
point.

43. (1.) In any parish where assessors are not appointed in pursuance of this Act, or being appointed do not take on themselves the office at or before the time limited, or where the assessors for any former year on whom the duty of assessors devolves do not take on themselves the office of assessor at or before the time limited, the surveyor of the district may execute the duty of assessor for such parish until assessors are appointed, and take on themselves the said office.

In certain
cases sur-
veyor to
act.

(2.) The surveyors acting in the metropolis as defined by the Valuation (Metropolis) Act, 1869, shall be the assessors for any duties of income tax which may be at any time granted and payable under schedules (A.) and (B.) of the income tax Act, 1853, upon any property in the said metropolis, and shall also be the assessors for the duties on inhabited houses in the said metropolis; and nothing in this Act shall empower the general commissioners to appoint assessors in the metropolis as so defined for the duties under schedules (A.) and (B.) of the income tax Act or for the inhabited house duties.

Metropolis.
82 & 33
Vict. c. 67.
16 & 17
Vict. c. 34.

44. No person inhabiting any city, borough, or town corporate shall be compelled to be an assessor for a place out of the limits of such city, borough, or town.

Exemp-
tion.

45. Every person appointed an assessor shall, on his appointment,

Declara-
tion of
office.

and before he acts or takes upon himself such office, make and subscribe the following declaration, viz. :

‘ I A. B. do solemnly declare that I will diligently execute the office of an assessor to which I am appointed by authority of the Taxes Management Act, 1880, and that in the assessment which I am required to make by any tax Act granting to her Majesty any duties to be assessed under the regulations of the said Act, I will faithfully and honestly act without favour or affection, according to the best of my skill and knowledge.’

Penalties on Assessors.

For neglect
to attend.

46. (1.) If a person to whom a precept as aforesaid is directed by the general commissioners—

(a.) Wilfully neglects or refuses to appear before them according to the tenour and effect of such precept; or

Or refusal.

(b.) Having appeared, refuses to submit to be appointed assessor of the said duties, or any of them; or

(c.) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of ten pounds.

(2.) If a person appointed by the general commissioners an assessor—

Neglect of
duty.

(i.) Wilfully neglects or refuses to perform his duty in the due and speedy execution of this Act and the tax Acts :

(ii.) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law :

(iii.) Acts in the office of assessor before taking the prescribed declaration of office,

he shall for every such offence incur a penalty of twenty pounds.

(3.) If a person appointed assessor by the justices or magistrates—

(a.) Wilfully neglects or refuses to take on himself the office :

Where ap-
pointed by
the
justices.

(b.) Wilfully neglects or refuses to perform his duty in the due and speedy execution of such office :

(c.) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law :

(d.) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of fifty pounds.

Poundage.

47. The several assessors shall have remuneration as appearing in the first schedule.

PART IV.

ASSESSMENT.

Year.

48. Every assessment shall be made for the year commencing and Year.
ending on the days as herein specified.

(1.) As regards land tax, from the twenty-fifth day of March to the following twenty-fourth day of March inclusive.

(2.) As regards inhabited house duties—

(a.) In England from the sixth day of April to the following fifth day of April inclusive:

(b.) In Scotland from the twenty-fourth day of May to the following twenty-third day of May inclusive.

(3.) As regards income tax—

In Great Britain and Ireland from the sixth day of April to the following fifth day of April inclusive.

Assessors' Certificates.

49. (1.) On or before the day appointed by the general commis- Delivery of
sioners for that purpose, every assessor shall deliver to such com- assess-
missioners— ments.

(a.) His certificates of assessments under schedules A., B., and E. of the income tax Acts and of inhabited house duties; and

(b.) All returns relative to the duties made to him before the above appointed day.

(2.) All returns made by the parties to be charged after that appointed day shall be delivered to the commissioners.

50. (1.) In case the assessor does not receive a return from a Estimates
person liable to be charged to the duties, he shall to the best of his in default
information and judgment— of returns.

(a.) Make an assessment on every such person of the charge which ought to be imposed on him under schedules A., B., and E. of the income tax Acts, and under the Acts relating to the duties on inhabited houses; and

(b.) Estimate the amount at which every such person ought to be charged in respect of the duties under schedule D. of the income tax Acts, returning to the commissioners the name and residence of every such person and any other particular the commissioners may require.

(2.) On the delivery to the general commissioners by the assessor of any certificates of assessment and of estimate, and their acceptance

thereof, they shall forthwith deliver the same to the surveyor for examination.

Examination of Assessments.

Surveyors
to examine
assess-
ments and
returns.

51. (1.) The surveyor may inspect and examine every return, and also every first assessment of the duties, made for any parish for any year, as well before as after the respective commissioners sign and allow such first assessments.

(2.) Every person in whose custody any return may be shall on the request of the surveyor deliver the same into his custody, taking his receipt for the same; and every person in whose custody any such assessment shall be shall on the request of the surveyor produce the same, and the surveyor is hereby authorised to take charge of such assessment until he has taken such copies or extracts as may be necessary.

Amendment of Assessments.

May amend
assess-
ments.

52. If the surveyor discovers that any properties or profits chargeable to the duties have been omitted from such first assessments, or that any person so chargeable has not made a full and proper or any return, or has not been charged to the said duties, or has been undercharged in the said first assessments, or has obtained and been allowed from and in such first assessments any allowance, deduction, abatement, or exemption not authorised by the tax Acts, then

(1.) As regards inhabited house duties and the duties chargeable under schedules A., B., and E. of the income tax Acts—

(a.) Before the first assessment has been signed and allowed, the surveyor shall correct and amend such assessment, and charge the person liable to the full amount and at the full rate of duty at which he ought to be charged.

(b.) After the first assessment has been signed and allowed, but within four months after the expiration of the year to which such assessment relates, the surveyor shall certify the particulars of any such insufficient return, default, omission, undercharge, or unauthorised deduction to the general commissioners, who shall thereupon rectify the same by signing and allowing an additional first assessment to be made in accordance with the particulars set forth in such certificate, subject to appeal and other proceedings as authorised in the case of the first assessment.

(2.) As regards the duties chargeable under schedule D. of the income tax Acts, the additional commissioners shall at any time after the said first assessments have been signed and allowed, but within four months after the expiration of the year to which such

first assessments relate, make an assessment on any such person in an additional first assessment in such sum as according to their judgment ought to be charged on such person, subject to objection by the surveyor and to appeal.

Place of Assessment.

53. (1.)¹ Where a parish is in two or more counties or divisions the duties to be charged in or for such parish shall be assessed by the commissioners acting for that part of the parish where the church is situate, and the whole parish shall be deemed for the purposes of this Act and the tax Acts to be situate in the county or division wherein such church is situate; and also where any dwelling-house or any other premises occupied therewith is situate in two or more parishes the whole duties to be charged thereon shall be assessed, raised, levied, collected, and paid in one of the parishes only as the surveyor deems most expedient, to be notified by him to the commissioners acting for either of the parishes, and the party charged shall be relieved from any second assessment made thereon, or any part thereof, as in other cases of double assessments.

Parish in two counties.

Houses in two parishes.

(2.) If a doubt arises as to the district or parish in which a person ought to be assessed to the duties, and where a person has been assessed, or shall be liable to be assessed, to the duties, in two or more districts or parishes, the board may order that he shall be assessed to the duties in such district or parish as appears to them to be proper, and he shall be assessed accordingly.

Board to direct where assessments to be made.

54. (1.) If a doubt arises as to the parish in which any lands are situate, or if such lands are extra-parochial, the board may, by order in writing, direct that such lands shall, for the purpose of the assessing, charging, collecting, and levying the duties, and for all other purposes of the tax Acts, be annexed to and deemed to be within such neighbouring parish, and within such division as the board may deem the most convenient.

Doubts as to parish to which lands belong.

(2.) After such order the duties shall be assessed, charged, raised, collected, and levied upon the occupiers of and inhabitants on such lands, by and under the authority of the general commissioners for the division, and by the surveyor, assessors, and collectors for the parish to which such lands have been so annexed, and all regulations contained in this Act or in the tax Acts for the making of any assessment, charge, or surcharge to the duties, and for the hearing of appeals against the same, shall, as regards such lands, have application.

¹ Subsection (1) of s. 53 is not to apply to Scotland. Customs and Inland Revenue Act, 1881, s. 25. Ante, p. 259.

(3.) The board may revoke any such order and substitute any other order in lieu thereof from time to time as often as it shall appear to them to be expedient so to do.

Errors.

Errors of description.

55. No assessment, nor any charge made upon any assessment, shall be impeached or affected—

- (a.) By reason of any mistake therein, or in either of them,
 - (i.) In the Christian name or names, or surname, of any party liable to any of the duties ;
 - (ii.) In the description of any profits or property ;
 - (iii.) In the amount of the duty charged :
- (b.) By any variance between the notice and the certificate of charge or assessment ;

provided that in cases of charge the notice thereof be duly served on the person intended to be charged, and such notice and certificate do severally contain in substance and effect the several particulars on which the charge is made ; and every such charge shall be heard and determined on its merits by the general commissioners.

Allowance of Assessments.

Allowance of assessments.

56. (1.) After the surveyor has examined the assessments delivered by the assessors, the general commissioners shall take them into consideration ; and in case the surveyor has not objected to the assessments and the commissioners are satisfied that they have been made truly and without fraud, and so as to charge the properties and persons contained therein with the full duty which ought to be charged, the commissioners shall sign and allow such assessments.

(2.) In case the surveyor objects to any assessment and applies for a revision thereof, suggesting in writing to the general commissioners any error, mistake, omission, or fraud in making the same, they shall, according to the best of their judgment, rectify such assessment, so that the proper duty may be fully charged according to the intent and meaning of the tax Acts.

Appeals.

Notice of appeal meetings to be given. 5 & 6 Vict. c. 85.

House duty appeals.

57. (1.) So soon as any assessment of the duties for a parish shall be signed and allowed, notice of appeal meetings shall be given as prescribed by the income tax Act, 1842, and the clerk shall inform the surveyor thereof.

(2.) All appeals against the inhabited house duties shall be determined in like manner as appeals under schedule A. of the income tax Acts.

(3.) A person aggrieved by an assessment upon him included in any first or additional first assessment shall, on giving ten days' notice of objection in writing to the surveyor within the time limited for hearing appeals, be entitled to appeal to the general commissioners against such assessment within twenty-one days after the date of the notice of such assessment to the party charged therewith.

Persons aggrieved may appeal.

(4.) No assessment delivered to the general commissioners shall be altered by them, or any of them, before the time for hearing and determining appeals, and then only in cases of charges appealed against, and according to the determination of the said commissioners upon their hearing the matter of appeal particularly relating thereto, upon a general appeal day duly appointed, except in such cases only where such commissioners are specially authorised to alter or rectify any such assessment; and if the clerk or any other person alters or causes or procures or suffers to be altered any assessment after the same has been allowed by the commissioners except as aforesaid, or in cases of appeal, and by order of the said commissioners, made after appeal as aforesaid, such clerk or other person shall incur a penalty of fifty pounds.

Assessments not to be altered before appeals, except in cases authorised.

(5.) The general commissioners shall cause notice of the day of appeal to be given to the appellants, and shall meet together from time to time, with or without adjournment, until all appeals shall have been determined.

(6.) The said commissioners shall not, upon the hearing of any such appeal, make an abatement or reduction in the charge made upon any person by assessment or surcharge by any assessor or surveyor, but the charge or surcharge shall stand good and remain part of the annual assessment, unless it shall, upon the hearing of such appeal, appear to the commissioners then present, or the major part of them, by examination of the appellant, upon oath or affirmation, or by other lawful evidence to be produced by him, that such person is overcharged in or by such assessment or surcharge.

Proof of over-charge.

(7.) At every and any appeal the surveyor and assessor may then and there attend, and

Surveyor may attend and produce evidence.

(a.) Give his reasons in support of the assessment or surcharge appealed against:

(b.) Produce any lawful evidence in support of such assessment or surcharge:

(c.) Have full power and liberty to be present during all the time of hearing such appeals and of the commissioners determining the same.

(8.) If on an appeal it appears to the said commissioners that a person assessed or surcharged ought to be charged to an amount

Person not fully as-

assessed may be charged. beyond the amount contained in such assessment or surcharge, the commissioners shall charge such person to the amount of the sum omitted.

No barrister, &c. to plead. (9.) No barrister, solicitor, attorney, or any person practising the law shall be allowed to plead before the said commissioners on such appeal for the appellant or officers either *vivâ voce* or by writing.

Determination final, except where cases are required for High Court. (10.) Appeals once determined by the general commissioners, or by the major part of them present on the day appointed for the hearing of appeals, shall be final; and neither the determination of the commissioners nor the assessment then and there made thereupon shall be altered at any subsequent meeting, or at any other time or place, except by order of the High Court when a case has been required as provided by this Act.

Charges not to be made in certain cases. 58. The determination of the general commissioners after appeal on an objection made by the surveyor to an assessment on any person to the duties, or to any estimate on which any assessment is made for any year, shall preclude the surveyor from afterwards making a further charge for the same year on the same person in respect of the same matter, property, or profits included in the assessment or estimate before objected to and determined as aforesaid.

Cases for Opinion of High Court.

Commissioners may be required to state a case for opinion of High Court. 59. (1.) Immediately upon the determination of any appeal under the income tax Acts by the general commissioners, or by the special commissioners, or any appeal under the Acts relating to the inhabited house duties by the general commissioners, the appellant or the surveyor may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the commissioners who heard the appeal, and having so done may, within twenty-one days after the determination, require the commissioners, by notice in writing addressed to their clerk, to state and sign a case for the opinion of the High Court thereon. The case shall set forth the facts and the determination, and the party requiring the same shall transmit the case, when so stated and signed, to the High Court within seven days after receiving the same, and shall previously to or at the same time give notice in writing of the fact of the case having been stated on his application, together with a copy of the case, to the other party, being the surveyor, or the appellant, as the case may be.

(2.) In relation to cases to be so stated, and the hearing thereof, the following provisions shall have effect :

- (a.) The party requiring the case shall, before he shall be entitled to have the case stated, pay to the clerk to the commissioners a fee of twenty shillings for and in respect of the case :
 - (b.) The High Court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend the determination in respect of which the case has been stated, or remit the matter to the commissioners with the opinion of the High Court thereon, or may make such other order in relation to the matter, and may make such order as to costs as to the High Court may seem fit, [and all such orders shall be final and conclusive on all parties :]¹
 - (c.) The High Court shall have power, if they think fit, to cause the case to be sent back for amendment, and thereupon the same shall be amended accordingly, and judgment shall be delivered after it shall have been amended :
 - (d.) The authority and jurisdiction hereby vested in the High Court shall and may (subject to any rules and orders [of the High Court])² in relation thereto) be exercised by a judge of the High Court sitting in chambers, and as well in vacation as in term time :
 - (e.) [The High Court may from time to time, and as often as they shall see occasion, make and alter rules and orders to regulate the practice and proceedings in reference to cases stated under this Act.]³
- (3.) An appeal shall lie from the decision of the High Court, or of any judge thereof, upon any case stated under the above provisions to her Majesty's Court of Appeal, and from thence to the House of Lords, and from the decision of the Court of Session, as the Court of Exchequer in Scotland, upon any case so stated to the House of Lords.
- (4.) The fact that a case so stated is pending before the High Court [therein referred to]⁴ shall not in any way interfere with the payment of the income tax or inhabited house duty according to the assessment of the commissioners by whom the case was stated, but

¹ The words, 'and all such orders shall be final and conclusive on all parties,' are rep., 44 & 45 Vict. c. 59, schedule; 45 & 46 Vict. c. 72, s. 7.

² The words 'of the High Court' are rep., 44 & 45 Vict. c. 59, schedule; 45 & 46 Vict. c. 72, s. 7.

³ Subsection (2) (e) is rep., as regards England and Ireland, 44 & 45 Vict. c. 59, schedule; 45 & 46 Vict. c. 72, s. 7.

⁴ The words 'therein referred to' are rep., 44 & 45 Vict. c. 59, schedule; 45 & 46 Vict. c. 72, s. 7.

the income tax or inhabited house duty shall be paid according to such assessment, as if the case had not been required to be stated, and in the event of the amount of assessment being altered by the order or judgment of the High Court the difference in amount, if too much has been paid, shall be repaid with such interest (if any) as the High Court may allow, and if too little, shall be deemed to be arrears (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

Double Assessments.

Relief to
persons
doubly
charged.

60. Whenever it appears to the satisfaction of the board that a person has been assessed more than once to the duties for the same cause and for the same year, they shall direct the whole or such part of such one or more of the assessments as appears to be an overcharge to be vacated, and thereupon the same shall be by such order vacated accordingly.

Books of Assessments.

Books of
assessment.

61. (1.) Whenever and so soon as the general commissioners and land tax commissioners shall have signed and allowed any assessment to the duties or the land tax, and the time limited for hearing any appeals therefrom shall have elapsed, the clerk shall number the pages in such book of assessment, and duly cast up and total the sums in each page.

Account of
totals.

(2.) The clerk shall forthwith and before the next ensuing receipt transmit to the collector of inland revenue an account on a form prescribed by the board, showing the total sums to be paid by and for each parish, together with the names and addresses of the collectors appointed to receive the same.

Changes. Succession to concern.

Surveyor to
certify
changes;
and com-
missioners
to appor-
tion and
adjust the
assess-
ment.

62. (1.) If a person assessed under schedule D. of the income tax Acts ceases within the year of assessment to carry on the concern in respect of which the assessment is made, and is succeeded therein by another person, the surveyor shall, within four months from the fifth day of April next after such change, certify to the general commissioners for the district in which the assessment is made the particulars thereof, and the Christian and surname and place of residence of the person assessed, and of the successor to the concern, and the date of the change in the carrying on of the concern, if the same be known to the surveyor.

(2.) On receipt of such certificate the commissioners shall cause notice to be given to the respective parties of a meeting of commissioners for considering the same; and the commissioners shall, on the

examination of the respective parties, if in attendance, or on other satisfactory proof of the facts, adjust the assessment by charging the successor with a fair proportion thereof from the period of his succeeding to the concern and relieving the person originally assessed from a like amount.

(3.) The determination of the commissioners on any such certificate shall be final, and the assessment so adjusted shall be recoverable from the respective parties in like manner as an original assessment; and if either of the parties has paid in respect of an assessment so certified more than the proportion which appears by the determination of the commissioners to be chargeable on him, the amount so overpaid shall, when recovered from the party liable, be paid to the person by whom the overpayment was made.

Omissions from First Assessments.

63. (1.) Where the surveyor discovers that a person liable to any of the duties has not been assessed in respect thereof in any first or additional first assessment, he may, at any time within the year following the year for which such person ought to have been charged, charge the person liable to the amount which ought to have been charged within the year of assessment, to the best of his judgment, and certify the particulars of such omission and charge to the general commissioners, who, upon delivery of any such certificate, and upon oath being first made either by the surveyor or other credible witness of the due service of a notice of charge on the person so charged, shall sign and allow the said certificate as hereinafter prescribed, but subject to appeal.

Charges may be made in cases of omissions.

(2.) The surveyor shall give to every person so charged notice of such charge, and the particulars thereof.

Notice to persons charged. Proof of notice.

(3.) The certificate of the surveyor with oath of service of the notice of charge shall be deemed sufficient proof of the contents thereof, unless the contrary be shown on the production of such notice to the general commissioners by the party charged; and no proof of the contents of any such notice shall be required by the said commissioners to be given to them either by a copy thereof or otherwise previous to their signing or allowing the said certificates, nor upon appeal therefrom, nor other proof in any matter relating to the same, except the oath of the person who shall have made service of such notices, and which shall be in the form and to the effect following; that is to say,

‘I A. B. do swear that a notice was duly served upon each person mentioned in the above certificate containing the particulars as set

' forth therein respectively on the day or days mentioned in the said ' certificate.'

(4.) If any person wilfully and corruptly makes a false statement in any such oath of service he shall be guilty of misdemeanour, and shall be liable to imprisonment for six months with or without a fine not exceeding fifty pounds.

Time limit. (5.) No charge upon any assessment of duties shall be allowed or signed unless the certificate thereof shall be delivered to the general commissioners within the year following the year of such assessment.

Delivery. (6.) The delivery of any such certificate of charge by any surveyor to their clerk in default of a meeting of the said commissioners shall be deemed a sufficient delivery.

(7.) In default of a meeting of the commissioners before the time limited for the hearing of appeals from the charges of the surveyor, or if the said surveyor shall not have had notice of a meeting of the commissioners, they shall, at their first meeting to be held thereafter, sign and allow the said certificates, and afterwards hear and determine all appeals therefrom.

Amended Return.

Person sur-
charged
may make
amended
return.

64. (1.) A person to whom such notice of charge has been given may, within ten days from date of such notice, whether he shall have made a return before or not,

(a.) Deliver to the surveyor a true and perfect return containing all particulars required by the tax Acts; or

(b.) Give notice in writing to the surveyor that he doth abide by the return before made by him.

(2.) To such return of notice shall be annexed a declaration, signed by the person to whom such notice of charge has been given, in his own name and handwriting or sign, and also signed and attested by one credible witness at the least. Every such declaration shall allege—

Declara-
tion.

(a.) The grounds and cause of his neglect to make a return ;

(b.) The grounds and cause of each omission made or mentioned in the notice of charge to have been made in such former return ; or

(c.) The grounds and cause of each claim of exemption, allowance, or deduction made in the former return ; and

(d.) That the return or amended return to which the said declaration is annexed is a true and perfect return of all particulars required of the declarant by the tax Acts, to the best of his judgment and belief ; and

(e.) That such neglect, omission, or claim was not made with intent to defraud the revenue.

(3.) The surveyor may object to such return or amended return, or declaration thereto annexed, and shall in such case serve notice of objection on the party charged, and certify such return or amended return and declaration annexed thereto, with the cause of his objection, to the general commissioners, who shall thereupon cause the assessment to be made according to such last-mentioned certificate of objection, from which charge no abatement shall be made except on the appeal of the party so charged.

Objections to amended return.

(4.) If the surveyor is satisfied with such return or amended return and declaration annexed thereto, he may certify his satisfaction therewith to the general commissioners, who shall thereupon cause the party charged to be assessed on the amount of such return in single duty.

Satisfaction therewith.

65. (1.) Every person charged in pursuance of this Act by the certificate of any surveyor shall have the period of ten days after service of the notice of charge to deliver his amended return to the surveyor, and no certificate of charge shall be signed or allowed by the general commissioners nor any appeal heard from such charge before the expiration of such period.

Time limit.

(2.) If the person so charged shall, before the expiration of the said period, deliver a return and declaration which the surveyor objects to, such return and declaration shall be a sufficient notice of appeal from such charge to the commissioners.

(3.) If the person so charged shall not, before the expiration of the said period, deliver a return or declaration, the commissioners may, on his or his agent's appearance before them, and the delivery to them of a return and declaration as is herein required on the day appointed for hearing appeals from the charges of the surveyor, hear and determine the matter of such charge, although the person charged shall not have given any previous notice of his intention to appeal.

(4.) In default of the appearance of the party charged or of his agent before the commissioners on the day of appeal, or in default of the production of a return or declaration as aforesaid, the certificate of charge shall be confirmed by the commissioners.

66. (1.) If a person in any such declaration wilfully and fraudulently declares anything which is false, he shall be guilty of misdemeanour, and shall be liable to imprisonment for not exceeding six months, and be fined in a sum not exceeding treble the amount of duty for which he has been charged, as the court before whom such trial shall be had shall order.

False declaration.

Indictment.

(2.) The indictment for such misdemeanour shall be laid in the county where the declaration was exhibited to the general commissioners.

Appeals against Surcharges.

Appeals against surcharges.

67. (1.) Appeals against surcharges shall be heard and determined according to the directions prescribed in respect of appeals against the first assessments of the same duties.

(2.) If a person surcharged is prevented by absence or sickness, or other sufficient cause, to be proved before the general commissioners on the oath or solemn affirmation of the said person or otherwise, from appealing within twenty-one days after the date of the notice of charge, or from attending in person within such time, the commissioners may postpone the hearing of the appeal for such time as may to them appear necessary.

Treble duty.

68. (1.) On every surcharge allowed by the general commissioners on appeal in whole or in part the assessment shall be made on the amount of the surcharge allowed in treble the rate of duty prescribed in the tax Acts.

(2.) But the general commissioners may remit in whole or in part such treble duty and charge in single duty only, where they are of opinion—

- (a.) That the assessment might have been amended by the surveyor by means of the original return of the person charged :
- (b.) That the alleged default, neglect, omission, or claim of exemption, allowance, or deduction was not wilfully made with intent to defraud the revenue :
- (c.) That the person charged was prevented from making an amended return in due time by absence or sickness or other sufficient cause :
- (d.) That there was reasonable cause of doubt or controversy on the part of the appellant on the subject matter of appeal.

Supplementary Assessments.

Supplementary assessments.

69. A certificate of surcharge shall be sufficient authority to the general commissioners to cause supplementary assessments of the duties to be made from time to time. The supplementary assessments shall include all surcharges according to the certificates of surcharge amended in cases requiring amendment according to the determination of the commissioners, and all treble duties or parts thereof assessed over and above the rates of duty prescribed in the tax Acts and all penalties imposed by the commissioners within the year of assessment for offences against the tax Acts or this Act.

Charge Duplicates.

70. (1.) The respective land tax and general commissioners shall yearly cause two duplicates of the charge by every assessment to be made out on the prescribed form by their clerk.

Duplicates showing amount of assessments to be made out.

(2.) One of such duplicates shall be delivered to the proper collector of inland revenue, and the other transmitted to the board, within the times hereinafter limited.

(3.) The said duplicate shall be made as regards land tax for the same parishes and divisions for which distinct duplicates are directed to be made out or may be made out under the land tax Acts, and as regards the duties for such parishes for which a separate assessment of the duties may be made.

(4.) The said duplicates shall contain—

Contents.

(a.) The names and surnames of the several assessors and collectors for every parish and division; and

(b.) The full amount of the sums given in charge to each collector throughout the whole year, without any discharge, diminution, or defalcation on any pretence whatever.

(5.) The said duplicates shall be made out, delivered, and transmitted on or before the thirty-first day of March in each year, or if the assessments shall not then have been made within one month at farthest after all appeals against such assessments shall have been heard and determined.

(6.) If the clerk neglects or refuses to make out and deliver such duplicates within the time and in manner hereinbefore directed, or wilfully makes any false entry in or omits any sum from such duplicates, he shall incur a penalty of one hundred pounds, and on conviction be discharged from his office.

Penalty.

PART V.

APPOINTMENT OF COLLECTORS [ENGLAND].

71. This part shall not extend to Ireland or except where expressly mentioned to Scotland.

Extent of part.

Grouping of Parishes.

72. (1.) The land tax commissioners acting for a division may, with the assent of the board, group parishes together in such division for the purposes of collection; and parishes so grouped shall for such purposes, but for such purposes only, be deemed and taken to be one parish.

Collecting groups.

(2.) Where parishes have been so grouped and the grouping proves to be inconvenient, the land tax commissioners may, with the assent of the board, dissolve the grouping either as regards all or some or one of the parishes so grouped.

Nomination.

Nomina-
tion of col-
lectors.

73. (1.) The land tax commissioners and general commissioners shall, in the month of April in each year, nominate one or more able and sufficient person or persons, being resident within each parish or group, to the office of collector of taxes for every such parish or group within the division for which such commissioners act.

(2.) In the event of there being no able or sufficient person willing to take the office of collector resident within the parish or group, the respective commissioners may nominate an able and sufficient person resident within a neighbouring parish or group.

Office not
com-
pulsory.

(3.) It shall not be compulsory on any person to accept the office of collector, and no person shall be liable to any penalty for neglecting or refusing to take upon himself the said office, provided he within fourteen days after the notification to him of his appointment either personally or by registered letter addressed to the clerk to the said respective commissioners signifies his refusal to accept the office.

Penalty in
default of
notice.

(4.) In the event of a person so nominated not giving notice in the above manner within the prescribed time, and on his failing when required by the respective commissioners to attend a meeting for the purpose of receiving his appointment and warrant as collector, he shall incur a penalty of twenty pounds.

(5.) On the expiration of the time above limited for declining the office the said respective commissioners shall appoint such person or persons as they think fit, who has or have been nominated and has or have not declined the office in the prescribed manner, to be collector or collectors for the parish or group for which he or they have been nominated.

(6.) The fact of the nomination or appointment of a person to be collector shall be notified to him personally, or by a registered letter sent through the general post.

(7.) In any case in which a person nominated as collector for a parish or group declines in manner aforesaid the office, the respective commissioners may nominate some other able and sufficient person to the office, proceeding in the manner hereinbefore directed with regard to any such or any subsequent nominations.

(8.) If the collector for any parish shall not have been appointed on or before the thirty-first day of May in any year, the power of

appointing a collector for such parish for that and for every subsequent year shall absolutely vest in the board, and the board shall appoint a collector for such parish.

(9.) In the event of the death of a collector for any parish or group in the course of any year, or before the collector's accounts for such parish for such year shall have been closed, the board, or the land tax commissioners and general commissioners respectively, by whom such collector was for such year appointed, may appoint to the vacant office such person or persons as they may think fit and who may not decline the office in manner aforesaid.

(10.) If a vacancy so occurring by the death of a collector be not filled within forty days from the date of death by the land tax commissioners and general commissioners where the appointment to such vacancy has to be made by them, the power of filling such vacancy for such year shall vest in the board.

Security to the Crown.

74. (1.) The board may whenever they think fit—

Board may
require security.

(a.) Give notice to the land tax commissioners and general commissioners that they require any or all of the persons nominated or appointed collectors in or for any parish or group or division specified in such notice, to give security to the satisfaction of the board for the due collecting, accounting for, and paying over of the moneys collected or to be collected by such persons respectively, and for the due performance of their duties as such collectors :

(b.) Cause the like notice to be given to any person who has been appointed collector.

(2.) After such notice to the commissioners it shall not be lawful for them to appoint any person to be collector in or for any such parish or group or division, unless he shall previously have given security to the satisfaction of the board.

(3.) In case a person who has been appointed collector, and to whom such notice as aforesaid shall be given, fails to give security within the time limited by the notice for that purpose, his nomination, and appointment, and authority as collector shall cease at the end of that time.

Appointment by Board.

75. (1.) If after a notice as aforesaid given by the board there is neglect or delay in the appointment of collectors who previously have given security to the Crown, or a failure on the part of a person nominated or appointed collector to give such security, the board

In default
of security
being given
board may
appoint.

may appoint a collector or collectors of the land tax and the duties in or for the parish or group or division in or with respect to which such neglect, delay, or failure has occurred.

(2.) A person appointed by the board collector for a parish or group shall have, use, and exercise, and is hereby invested with the like powers and authorities as by this Act and the laws in force a collector appointed by the land tax commissioners and general commissioners respectively could or might use or exercise or is invested with.

(3.) The appointment by the board of a collector shall be by warrant under their hands, and a warrant of the board directed to a person appointed by them to be collector shall have the like force and effect and confer the like power and authority as a warrant of the said respective commissioners directed to a person appointed by them to be collector.

Security.

76. (1.) The security to be given in pursuance of this Act to the satisfaction of the board shall be either by bond to the Crown, to be entered into by the collector, with sureties, to be approved by the board, or as the board determine, and in such sum as the board require.

Conditions of bond.

(2.) The condition of every such bond shall be that the said collectors shall—

- (a.) duly demand the land tax, the duties, and moneys of the persons on whom the same are assessed, or from whom the same are payable; and
- (b.) in case of non-payment thereof enforce the powers of this Act and the several Acts in that behalf against those who make default; and
- (c.) account for and pay over all such moneys as shall come to their hands as or for any land tax or the duties to the proper officer appointed by the board for the receipt thereof; and
- (d.) such further and other terms and provisions as the board may deem fit and proper.

Security to the Commissioners.

Commissioners, inhabitants, &c. may require security.

77. (1.) The land tax commissioners and general commissioners may require collectors on their appointment to give security to their satisfaction.

(2.) Any two or more inhabitants of a parish or group being respectively charged to the land tax or the duties in the assessment for the year current, may by notice in writing to the respective commissioners require that the person whom they propose to appoint

collector for such parish or group shall give security to the satisfaction of the commissioners, such notice to be served personally on or by registered letter addressed to their clerk, and after receipt of such notice it shall not be lawful for the commissioners to appoint a person who has not given such security.

(3.) The security to be given to the commissioners may be by a joint and several bond, with two sureties at the least, to and in the names of any two or more of such commissioners, and the penal sum in any such bond shall, if so required, be equal to the whole land tax duties and moneys assessed in the parish or group, and to be collected by the person whom it is proposed to appoint collector for such parish or group, and from whom security is required.

Exemption from Stamp Duty.

78. No bond or other security given under this Act by a collector or other person in respect of the collection, accounting for, or remitting of the land tax or the duties shall be liable to stamp duty.

Bonds free from stamp duty.

Liability of Parishes.

79. (1.) No parish shall be answerable for the acts, neglects, or defaults of a collector appointed by the board, or who gives security to the Crown, nor shall a parish be liable to be re-assessed for an arrear or deficiency of the land tax or the duties arising from any default or failure of such collector.

Parish not liable for default where board take security.

(2.) Where the collector of a parish is not appointed by the board or does not give security to the Crown the parish shall be answerable for the amount of the land tax and the duties, and for the same being duly demanded of the persons charged therewith, and for the collector, or his executors or administrators, duly paying over the sums received by him to the collector of inland revenue.

In other case parish liable.

(3.) Every arrear of the land tax and the duties arising from the default or by the failure of a collector for which a parish is answerable, shall be re-assessed within or upon such parish as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same tax or duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year to the same tax or duties respectively on which such arrear shall have accrued, according to each person's assessment thereof, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made of the same tax or duties to be raised and levied in such

Arrears to be re-assessed.

manner as any assessment may by this Act, the tax Acts, or land tax Acts be raised and levied.

Poundage.

Poundage
to col-
lectors.

80. The several collectors in England shall have remuneration as appearing in the first schedule.

Appointment of Collectors (Scotland).

Treasury to
appoint.

81. (1.) The Treasury shall appoint the collectors of the land tax and of the duties in and for Scotland.

(2.) The Treasury may appoint distributors of stamps in Scotland, or any of them, or other persons to be collectors or other officers for collecting and receiving the land tax and the duties in Scotland and for such parts of Scotland as the Treasury may think fit.

Allow-
ances.

(3.) Such salaries and allowances as the Treasury think fit shall be granted to such distributors or other persons who shall hold their respective offices during the will and pleasure of the Treasury or the board.

Security.

(4.) Such distributors or other persons shall, before they act in the execution of their respective offices, give security to the satisfaction of the board.

No liability
to re-assess-
ment.

(5.) No county or burgh in Scotland shall be liable for any deficiency in the collection of the land tax or the duties occasioned by the default of any collector appointed as aforesaid.

Return to
Parlia-
ment.

(6.) If a person other than a distributor of stamps in Scotland is appointed to be collector or other officer as aforesaid, a return showing the name of such person, with his salary and allowances, shall be laid by the Treasury before Parliament within twenty-one days after the commencement of the session of Parliament which shall next follow every such appointment.

Interpreta-
tion.

(7.) In this section the term 'distributor of stamps' includes 'sub-distributor of stamps.'

Savings.

(8.) With respect to any local taxes or assessments nothing in this section shall affect any right of the commissioners of supply to appoint collectors of such taxes or assessments, and when in any Act in regard thereto anything is required to be done by or any power is granted to the collectors of land tax, such thing may be done and such power may be exercised by the collectors of the said local taxes or assessments appointed by the commissioners of supply.

PART VI.

COLLECTION.

Time for Payment.

82. (1.) In England the land tax and the duties, except only such duties of income tax as are payable by way of deduction,¹ or are assessable in respect of railways, and in Ireland the income tax (with the like exceptions as in England) in every assessment for every year shall be payable on or before the first day of January in such year.

Duties
when due.

(2.) In Scotland the land tax and duties, except only such duties of income tax as are payable by way of deduction, in every assessment for every year shall be payable on or before the first day of January in such year.

(3.) The land tax and duties included in any assessment whatever for any year, signed and allowed as by this Act directed on or after the first day of January in any such year, shall be deemed to be due and payable on the day next after the day on which such assessment may be signed and allowed by the land tax commissioners or general commissioners respectively.

Duties
assessed
after 1st
January.

Collectors' Duplicates.

83. (1.) When and so soon as any assessments of the land tax and duties, or any of them, shall have been signed and allowed by the land tax commissioners and general commissioners respectively, and the time for hearing appeals against such assessments shall have expired, the said respective commissioners shall forthwith sign and seal respectively one duplicate of every land tax assessment and two duplicates of every assessment of the duties, which duplicates shall be duly prepared by the clerk to the said respective commissioners on the prescribed forms.

Clerk to
prepare
duplicates.

(2.) The respective commissioners shall deliver the duplicate of the land tax assessment, and one of the said duplicates of the assessment of the duties, together with warrants for collecting the same in the prescribed form to the collector of the parish for which the assessments are made, and the other of the said duplicates of the assessment of the duties they shall deliver to the surveyor for the district. The assessments shall be kept by the clerk for the use of the said commissioners respectively.

Delivery to
collectors
and sur-
veyor.

(3.) A collector who has been required to give security under this Act, shall not have delivered to him his duplicates and warrants until he has given such security.

¹ See the Act of 1842, s. 158; and as to railways in England and Ireland, see s. 95 of this Act.

Additional First Assessments.

Cases not then determined to be added to first assessments.

84. (1.) Any assessments not made, or against which any appeal shall be depending when the first assessments are signed and allowed, shall, on the making or determining of the same, from time to time be added to such first assessments, and to the respective duplicates thereof, by being included in a separate form of assessment and duplicate, and the duties therein which ought to have been previously collected and paid shall be collected, levied, and paid by the collector.

(2.) Any person having in his custody or possession any such duplicate, and refusing to deliver over the same to the collector appointed in conformity with this Act, on demand made by him for the same, shall incur a penalty of one hundred pounds.

Demand.

Collectors to demand duties.

85. (1.) Every collector shall, when the land tax and the duties become due and payable, make demand of the several sums contained in the duplicates given him by the land tax and general commissioners in charge to collect from the persons charged therewith, or at the places of their last abode, or on the premises charged with the assessment or duties, as the case may require.

(2.) The collectors of house duty and income tax under schedules (A.) and (B.) shall, in the demand note delivered previous to payment, distinctly describe the property and specify the amount of the assessment and the rate at which the duty or tax is charged upon such assessment.

To give receipts.

(3.) On payment of the land tax and the duties the collector shall give acquittances under his hand on the prescribed form (without charge for such acquittances) unto the persons who pay the same.

Recovery.

Collectors on payment of duty being refused to distrain.

86. (1.) If a person refuses to pay the sum charged upon him by virtue of the land tax Acts, the tax Acts, or this Act, on demand made by the collector, according to the assessments and warrants to him delivered by the land tax and general commissioners, such collector may, and he is thereunto authorised and required, for non-payment thereof, to distrain upon the messuages, lands, tenements, and premises charged with such sum of money, or to distrain the person so charged by his goods and chattels, and all such other goods and chattels as the collector is hereby authorised to distrain, without any further authority from the said respective commissioners for

that purpose than the warrant to such collector delivered on his appointment.

(2.) For the purpose of so levying a distress, a collector may, upon warrant under the hands and seals of the said respective commissioners, obtained for that purpose, break open in the daytime any house or premises, calling to his assistance any constable or other peace officer for the parish, group, or division where any refusal, neglect, or resistance shall be made. And it shall be the duty of all constables or other peace officers, when so required, to aid and assist the collector in the execution of such warrant and in levying the distress in the house or premises.

May under
warrant
break open
houses.

(3.) A levy or warrant to break open shall be executed by or under the direction and in the presence of the collector.

Levy.

(4.) Every distress levied by a collector shall be kept for the space of five days at the costs and charges of the person so refusing to pay.

(5.) If the said person does not pay the respective sums of money so due within the said five days, then the said distress shall be appraised by two or more of the inhabitants where the said distress is taken, or other sufficient persons, and there be sold by public auction by the said collector or his deputy, for payment of the said money; the overplus coming by the said distress (if any there be), after deducting the said money and also the costs and charges of taking, keeping, and selling the said distress, which costs and charges the said officer is hereby authorised to retain, shall be restored to the owner thereof.

(6.) The provisions in regard to warrants of distress contained in an Act passed in the thirty-third year of his late Majesty King George the Third, intituled 'An Act to authorise justices to impose fines upon constables, overseers, and other peace and parish officers for neglect of duty, master of apprentices for ill usage of such their apprentices, and also to make provision for the execution of warrants of distress granted by magistrates,' shall apply to levies and distrains made by collectors for recovery of the duties or land tax.

Powers of
33 Geo. 3,
c. 55, may
be used in
recovery of
arrears.

87. If a collector advances and pays over to the collector of inland revenue any sum of money for or on account of the land tax or the duties assessed on any other person, whether at his request or not, such collector may, in default of repayment to him at any time within the space of six months after such payment, levy the land tax or the duties by the like ways and methods as such collector might have levied the same before such payment thereof to such

Collectors
advancing
duties may
levy the
sum paid.

collector of inland revenue, and as if the same had not been paid or satisfied.

No goods to be taken except at the suit of landlord for rent unless party pay arrears.

88. (1.) No goods or chattels whatever belonging to any person at the time any of the duties or the land tax became in arrear shall be liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, unless the party at whose suit the said execution or seizure shall be sued or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods or chattels, pay or cause to be paid to the collector all arrears of the said duties or land tax which shall be due at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided such duties and land tax shall not be claimed for more than one year.

(2.) In case the duties and land tax shall be claimed for more than one year, then the said party at whose instance such seizure shall have been made, paying the said collector the aforesaid duties and land tax due for one whole year, may proceed in his seizure as he might have done if no duties and land tax had been so claimed; but in case of refusal to pay the said duties and land tax the said collector is hereby authorised and required to distrain such goods and chattels, notwithstanding such seizure or assignment, and to proceed to the sale thereof according to this Act, in order to obtain payment of the whole of the said duties and land tax so assessed, together with the reasonable costs and charges attending such distress and sale; and every such collector so doing shall be indemnified by virtue of this Act.

Commissioners may commit defaulters.

89. If any person shall refuse or neglect to pay any sum charged upon him by virtue of the tax Acts or this Act within ten clear days after demand as aforesaid, and no sufficient distress can or may be found whereby the same may be levied, the general commissioners may by warrant under their hands and seals commit such person to prison, there to be kept without bail until payment shall be made of that sum or security given for payment thereof, together with such further sum as the said commissioners shall adjudge to be reasonable for the costs and expenses of apprehending and conveying to prison such person; and every such person shall be detained and kept in prison according to the tenor and effect of such warrant.

Certificates of Removal.

90. (1.)¹ Whenever duties are charged upon and unpaid by a person who shall have removed from the parish² in which the assessment to such duties is made, the general commissioners for such parish shall sign and transmit by the intervention of the board a certificate thereof to the general commissioners acting within the parish where the person making such default of payment shall have removed to or happen to reside in or be, which last commissioners shall raise and levy the said duties charged upon the person removed as aforesaid, and cause them to be paid over to the collector of inland revenue; and where any such person shall have removed to another parish within the jurisdiction of the commissioners by whom the assessment was made they may, by certificate, direct and authorise the collector for such last-mentioned parish to raise and levy the duties charged upon and unpaid by such person.

Commissioners to issue certificates of removal.

(2.) Whenever any person charged with the duties in any part of Great Britain or Ireland removes to any other part of Great Britain or Ireland without paying and discharging the duties charged upon him, the general commissioners, or special commissioners acting as general commissioners for the parish in which the assessment of such duties in default was made, shall sign and transmit by the intervention of the board a certificate thereof to the commissioners acting for the parish in the other part of Great Britain or Ireland to which such person making such default of payment shall have removed or happen to reside at, which last-named commissioners shall raise and levy the said duties charged upon the person removed as aforesaid, and cause the moneys so raised and levied to be paid over to the Exchequer.

(3.) Where no sufficient distress can be found within the district of the said commissioners for the parish to which any such defaulter may have removed, they are hereby authorised and required, by warrant under their hands and seals, to commit the person so making default of payment to prison, there to be kept without bail until payment shall be made of the said duties, or security be given

¹ The case of removal from a parish in England or Ireland to a parish in Scotland is to be dealt with under the provisions contained in this section, and not under s. 97. See the Revenue Act, 1883, s. 14, post, p. 336.

² The word 'parish' in this section means in Scotland county or burgh, and with respect to the duties contained in the certificate mentioned in this section, the same shall in Scotland be recovered under the provisions contained in section 97. The Revenue Act, 1884, s. 7, subs. 1, post, p. 337.

for payment thereof, and of all reasonable costs and expenses, including costs for apprehending such person and conveying him to prison.

Prisoners.

Release of
prisoners.

91. By the direction of the Treasury or board the general commissioners shall issue their warrant to the gaoler or keeper of the prison in which any such person may be detained under their warrant as aforesaid for the liberation of such prisoner, and upon the receipt of such first-mentioned warrant such gaoler or keeper shall forthwith release and discharge out of custody such prisoner if for no other cause than as set forth in the warrant of commitment he shall be detained.

Parents and Executors.

Liability
of parents,
guardians,
and execu-
tors.

92. Where a person chargeable with the duties is under the age of twenty-one years, or where a person so chargeable shall die, in such case the parents and guardians of such infant on default of payment by such infant, and the executors and administrators of the person so dying, shall be liable to and charged with the payments which the said infant ought to have made and the person so dying was chargeable with; and if such parents or guardians, or such executors or administrators, neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the duties; and all parents and guardians making payment as aforesaid shall be allowed all sums paid for such infants in their accounts; and all executors and administrators shall be allowed to deduct all such payments out of the assets and effects of the person so dying.

Number or Letter Assessments.

Assess-
ments
under
number or
letter in
arrear.
5 & 6 Vict.
c. 35, ss.
137, 139,
140.

93. Whenever the duties on any assessment made under a number or letter in pursuance of the provisions of the income tax Act, 1842, become due and in arrear, the general commissioners shall cause the said assessments to be added to the duplicates in the hands of the respective collectors to whom the collection of the duties assessed on persons by names shall have been intrusted to be collected by the same ways and methods and under the like powers and provisions as such last-mentioned duties are directed to be collected.

Special Assessments.

Notifica-
tion of
special as-
sessments

94. An extract from any assessment made by the special commissioners, certified under the hand of their clerk, in such form as the board may prescribe, shall be a sufficient authority to the proper

collector of inland revenue to whom such extract may be transmitted to receive, bring to account, and give discharges for the duties of income tax included in such extract and paid to him.

to collectors of inland revenue.

Savings.

95. Railway companies in England and Ireland shall pay the duties of income tax, under schedule D., by four quarterly payments; namely, on or before the twentieth day of June for the first quarterly instalment, and on or before the twentieth days of September, December, and March in each year for the second, third, and fourth quarterly instalments respectively.

Saving as to English and Irish railways.

Recovery in Ireland.

96. In the application of this part to the collection, levy, and recovery of the duties assessed under schedules A. and B. of the income tax Acts in Ireland, nothing shall alter the effect of or supersede section seventeen of the income tax Act, 1853; and any power which in England would be exercised in the recovery of the duties by a collector for a parish or group may, in Ireland, be exercised by a collector for an union or other collecting district.

Savings as to Ireland.

16 & 17 Vict. c. 84.

Recovery in Scotland.

97.¹ In Scotland the following provisions shall have effect:

(1.) Upon certificate made to them by the collector for the division, district, or county, that any of the duties or land tax are due and not paid, the general commissioners or land tax commissioners respectively or sheriff depute or substitute for the county shall issue a warrant for the said collector recovering the said duties or the land tax by pointing or distraining the goods and effects of any person entered in such his certificate as being a defaulter.

Recovery of duty refused in Scotland.

(2.) Such warrant shall be executed by the constables or sheriff's officers of the county.

(3.) The goods and effects so pointed or distrained shall be detained and kept on the ground or at the house where the same were pointed or distrained, or in such other place, of which the owner shall have notice, near to the said ground or house, as the officer or constable so pointing and distraining the same shall think

¹ Section 97 is to be construed so as to confine the application thereof to cases of removal from one parish in Scotland to another parish in Scotland, and the case of removal from a parish in England or Ireland to a parish in Scotland shall be dealt with under the provisions contained in section 90. The Revenue Act, 1883, s. 14.

proper, for the space of five days, during which time the said goods and effects shall remain in the custody of the said officer or constable liable to the payment of the whole duty in arrear, and to the costs to be paid to the officer or constable who pounded the same, as hereinafter directed, unless the owner from whom the same were pounded and distrained shall redeem the same within the said space of five days by payment of the said duties and land tax in arrear and costs to the officer or constable, to be settled in the same manner as if the said goods and effects had been sold as hereinafter directed.

(4.) The goods and effects so pounded or distrained shall, after the expiration of the said five days, be valued and appraised by any two persons to be appointed by the officer or constable (which two persons shall be obliged to value the same, under the penalty of forty shillings sterling for each neglect or refusal), and shall be sold and disposed of, at a sum not less than the value, by the officer or constable who does pound the same.

(5.) The value shall be applied in the first place to the satisfaction and payment of the duties or land tax owing by the person whose goods are so pounded, and in the second place to the payment for the trouble of the officer or constable so pouncing, at the rate of two shillings per pound of the duties for which the goods shall be so pounded and distrained, unless the owner from whom the same were pounded or distrained shall redeem the same by payment of the appraised value, within the space of five days after the valuation, to the officer who pounded the same.

(6.) In case any surplus remains of the price or value after payment of the said duties, and after payment of what is allowed to be retained by the officer or constable in manner herein directed, such surplus shall be returned to the owner from whom the goods were pounded or distrained.

(7.) In case no purchaser appears at the said sale, then the said goods and effects so pounded and distrained shall be consigned and lodged in the hands of the sheriff depute of the county, or his substitute, and if not redeemed by the owner within the space of five days after the consignment in the hands of the said sheriff depute or substitute, the same shall be roused, sold, and disposed of, by order of the sheriff, in such manner and at such time and place as he shall appoint, he always being liable to the payment of the duties to the said collector, and to payment to the officer or constable who shall have pounded and distrained the same, for their trouble and expense as before stated, and to the fees due to the officer or constable, and shall be in the third place entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after

preference and allowance of the said duties, and of what is appointed to be paid to the officer or constable for their trouble.

(8.) There also shall be allowed to the officer or constable so pouncing and distraining the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so pounced and distrained, from the time of pouncing and distraining the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff for preserving and maintaining the goods or cattle pounced and distrained, during the period that the owner is allowed to redeem after consignment in his hands, and until the sale thereof, and also the expense of the sale; and where no goods or effects sufficient for payment of the said duties can be found to be so pounced and distrained, and the person liable neglects or refuses to pay the same, in every such case the commissioners, or the sheriff depute or substitute, is hereby authorised, by warrant, to commit such person to prison, there to be kept without bail until payment shall be made or security for payment be given.

(9.) Every auctioneer, or seller by commission, selling by auction in Scotland any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he begins any sale by way of auction, deliver or cause to be delivered to the collector of the said duties respectively within whose district such sale is intended to be, a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person, with his place of residence, whose goods and effects are to be sold.

(10.) If any such auctioneer or seller by auction shall sell any such goods and effects by way of auction, without delivering the notice hereinbefore required to be delivered, every such auctioneer, or person selling by auction, offending therein shall for such offence incur a penalty of fifty pounds.

Payment in Postage Stamps.

98. The Treasury may authorise collectors to receive and may make regulations for the receipt of postage stamps for payment of land tax and the duties, or any of them, payable in Scotland or Ireland; such postage stamps shall be delivered over to the post-master-general or his officers, and the amount or value thereof paid out of the revenue of the post-office to the inland revenue, and accounted for as moneys arising from the said land tax and duties.

In Scotland or Ireland payment may be made in postage stamps.

Payment by Post-Office Orders.

In Scotland
taxes may
be paid by
post-office
orders.

99. (1.) A person liable to the payment of land tax or the duties in Scotland having received the accustomed notice thereof, may, within twenty-one days after receiving such notice, produce the same at any money order office of the General Post Office in Scotland, and pay to the postmaster there the sum payable according to such notice, and thereupon the said postmaster shall deliver to him a post-office order payable at the General Post Office in London to the receiver-general of inland revenue for the said sum, less the commission for such order, which order such person shall forthwith transmit to the collector at the office for receipt in a prepaid letter, specifying the particulars of the payment in such form as shall be prescribed and provided by the board for that purpose.

(2.) Upon the receipt of the said order and letter, with the particulars and the form aforesaid, the collector shall credit the person named in the said letter with the amount specified in the said order, and with the said commission, in like manner as if the same had been paid to the collector in cash.

(3.) The provisions of this section shall, if the Treasury direct, be made applicable to and have operation in any parish in England in and for which the collector is appointed by the board.

PART VII.

RECEIPT AND ACCOUNT.

Receipts.

Appoint-
ment of re-
ceipt.

100. (1.) The board may appoint in each year days of receipt for each county, division, parish, or group, and may adjourn such receipts from time to time.

(2.) At such receipt so appointed, every collector for each county, division, parish, or group shall account for the full amount of duties, land tax, and moneys given him in charge to collect.

(3.) The board may require a collector to remit weekly or oftener to the Exchequer in anticipation of the receipt the amount of his collection, and may prescribe regulations as regards remittances and the mode thereof, which all collectors shall obey.

Collectors
to account
after the

101. The collector shall pay over or account for the land tax, duties, and moneys given him in charge to collect to the collector of inland revenue or the proper officer for receipt on the day to be

appointed for the receipt of the land tax and the duties next after the first day of January in every year.

1st January in every year. Unlawful receipt of public moneys.

102. If a person not duly appointed for that purpose or authorised by the board in that behalf knowingly or wilfully takes or receives from a collector any sum of money arising from the duties or the land tax collected or received by such collector, the person so taking or receiving such sum of money shall forfeit double the amount of the sum so taken or received, such forfeiture to be recovered in the High Court.

103. On the appointed day of receipt, every collector for the division, district, group, or parish for which such receipt is held shall attend such receipt, and

Proceedings at receipts.

- (a.) Pay over to the collector of inland revenue or otherwise, as and if so required to do by the board, all moneys received by him, and then in his hands and unaccounted for as collector, for which payments such collector shall receive receipts or discharges :
- (b.) Deliver then, or to the land tax commissioners and general commissioners of the division respectively within three days afterwards, schedules of arrears in the prescribed form, with affidavits subscribed to be made on his oath or affirmation, and by him signed, setting forth the Christian and surname of each defaulter in his parish or group from whom he has demanded but has not then received payment of the land tax, duties, or moneys given him in charge to collect, and the respective sums then in arrear from each such defaulter :
- (c.) Bring with him and produce to the collector of inland revenue or surveyor, whenever by either of them required, his duplicate of assessment, showing the respective sums by him collected and received duly written off in the said duplicates :
- (d.) Answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, moneys, or taxes given him in charge to collect.

104. At the times appointed for the delivery of schedules of arrears every collector of inland revenue may

- (a.) Administer an oath to every collector (or being a person by law allowed to declare or affirm instead of swearing, a solemn affirmation) that he has fully paid all the sums by him collected or received of or for the land tax or the duties, and has fully accounted for all sums not collected or received in the schedule then delivered, and every

Collectors of inland revenue may administer oath and put questions.

collector shall true answer make to all such questions as shall be demanded of him :

- (b.) Examine each collector on any matter touching the sums collected and the sums in arrear, and the substance of the answer or answers which any collector shall give on such examination shall in his presence be reduced into writing, and read to him, with liberty to alter and amend the same in any particular ; and every such collector shall write or sign his assent to the same in his own handwriting or sign, and in his usual manner of writing or signing the same.

Schedules of Arrears.

The schedule of arrears to be ground of process.

105. (1.) Every schedule of arrears shall remain with the general commissioners for forty days, during which period the collector shall give notice of such schedule to the defaulters named therein in such manner as the commissioners direct.

(2.) A defaulter within the like period may pay his arrears to the collector, and the commissioners shall discharge the arrears so paid from the schedule.

(3.) The commissioners may issue fresh warrants to collect any of the arrears within the said forty days, and during that period use any lawful methods for the recovery of the said arrears, or direct the arrears to be levied by the collector under his former warrant.

(4.) Such fresh warrants may be directed to the collector or to any other person whom the commissioners shall think proper, with authority to levy by distress and sale in the manner directed by the tax Acts or this Act the sums in arrear, together with all costs and expenses attending the said process and the execution thereof ; and the sums so levied, after deducting the said costs and expenses, shall be paid to the collector of inland revenue, or otherwise as the board may appoint, and shall be discharged from the schedule.

(5.) The person to whom such warrant is directed shall in the execution thereof act in obedience to the directions of the commissioners.

(6.) On the expiration of the period of forty days a schedule of arrears may be certified to the High Court by and under the hands of the collector of inland revenue or of the general commissioners.

Board may retain schedules.

106. The schedules of arrears when so certified shall be transmitted to the board, who may before forwarding the same to the High Court direct the collector to use any method allowed by law for the recovery of any arrear therein included.

107. (1.) In default of the schedules of arrears being delivered

by a collector at the receipt, or within the space of three days afterwards as aforesaid, the collector of inland revenue to whom the payments of the said duties shall not have been made at the times appointed for the receipt, may certify to the High Court the amount of the duties remaining unpaid to the best of his knowledge and belief, and the particular parish and the division where such failure has happened, together with the name of the collector of the said parish.

Failure to deliver such schedule.

(2.) Such certificate of a default of a collector for non-delivery of a schedule of arrears shall be a sufficient authority to a judge of the High Court to cause immediate process to be issued out of the office of the Queen's Remembrancer against the collector.

Levy of issues.

(3.) Upon which writ the sheriff or other officer to whom the said process shall be directed shall levy issues after the rate of one shilling for every twenty shillings of the sums so unpaid or unaccounted for by the said certificate, and shall pay the moneys so levied, after deducting the costs, charges, and expenses to be settled and allowed by the board, to the proper officer of inland revenue; and the said sheriff shall make immediate return of the said process to the High Court according to the due course thereof.

(4.) The board, after payment of the duties in arrear so certified, may cause such issues to be remitted in whole or in part, after deducting thereout the cost and charges attending such process and levy, to be settled and allowed by them.

Schedules of Deficiencies.

108. (1.) Every collector shall make a due return, fairly written on the prescribed form under his hand, to the general commissioners, containing—

Collectors to make a return upon oath of persons from whom the duties cannot be collected.

(a.) The names, surnames, and places of abode of every person within his collection from whom he has not been able to collect or receive the duties for any of the causes mentioned in the section next following;

(b.) The particular reason for returning each defaulter; and

(c.) The particulars of the sum or sums charged upon every such person in default.

(2.) The commissioners, after the examination of every collector on oath or affirmation, shall—

(i.) Ascertain the sums which, according to the tax Acts, have been or may be discharged from any assessment for a cause specially allowed by such Acts, and make out their schedules of discharges containing such sums:

Schedules of discharge.

Schedules
of default.

(ii.) Make out their schedules of defaulters containing—

- (a.) The sums with which each defaulter ought to be charged, and the particulars thereof; and
- (b.) The sums which have not been collected by occasion of the collector's neglect, and for which he shall be held liable, and which ought to be re-assessed on the parish.

(3.) The said commissioners shall cause the said several particulars to be inserted by their clerk in schedules of discharge and default on the forms prescribed, and shall affix their hands and seals to such schedules.

(4.) The said commissioners shall transmit their said schedules to the board, which schedules shall be deposited at the head office of the board.

Defaulters
returned in
schedule.

109. No collector shall insert in any schedule of deficiencies the name of a person to be returned into the High Court as not having paid the duties, unless such collector shall make oath, or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule), to the effect following; namely,

- (a.) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief;
- (b.) That such person became bankrupt before the day on which the duties became payable, and had not goods and chattels sufficient whereon to levy such duties within the parish or limits for which such collector has been appointed at any time since such duties became payable; or
- (c.) That such person removed from the parish or limits for which such collector has been appointed before the day on which such duties became payable without leaving therein sufficient goods and chattels whereon such duties then payable could be levied; and
- (d.) That there were not nor are any goods and chattels of any person liable to the payment of such duties in arrear or any part thereof whereby the same or any part thereof might be levied.

Re-delivery of Books by Collectors.

Books to be
delivered
up by col-
lector.

110. Every collector shall, on clearing his accounts for any of the duties or the land tax, deliver to the board or commissioners by whom he was appointed all duplicates of the assessment for the year

and tax to which such accounts relate, together with the books of receipts and counterfoils furnished for his use.

Proceedings for Arrears.

111. (1.) Any duties contained, charged, or assessed in or by any assessment thereof made under the tax Acts or this Act, may be sued for and recovered, with full costs of suit, and all charges attending the same, from the person charged therewith in the High Court as a debt due to the Crown, or by any other ways or means whereby any debt of record, or otherwise due to the Crown, can or may at any time be sued or prosecuted for or recovered, as well as by the summary means specially provided by this Act, or the tax Acts, for levying the said duties.

Duties may be sued for in High Court.

(2.) A schedule of arrears delivered on oath or affirmation by a collector and certified to the High Court as prescribed, and a schedule of defaulters made or purporting to be made in pursuance of this Act, and certified under the hands of the board to the High Court, shall be sufficient evidence of a debt due to the Crown, and sufficient authority to a judge of the High Court to cause process to be issued against any defaulter named in any such schedule to levy the sum in arrear and unpaid by such defaulter.

(3.) The production of a schedule of arrears or defaulters made or purporting to be made in pursuance of this Act, and purporting to contain the name of a defaulter, shall be sufficient evidence of the sum mentioned in such schedule having been duly charged and assessed upon such defaulter, and of the same being due and owing, and in arrear and unpaid to the Crown.

Insupers.

112. (1.) In case there is a failure—

- (a.) To assess or charge the duties or land tax in any parish :
- (b.) To return the duplicates of the assessments of the duties or land tax made for any parish :
- (c.) To raise or pay the several sums charged upon any person for the duties or land tax in any parish :

Parish to be set insuper for duties unaccounted for and return made to High Court.

The board may at any time after such failure set insuper all sums so appearing in arrear, and may return such failure to the High Court by certificate thereof delivered to the Queen's Remembrancer.

(2.) Such return shall specify—

- (i.) The parish and division and county where such failure has happened ;

- (ii.) The cause of such failure, so far as the same be known to the board ;
 - (iii.) The names of any two or more of the land tax commissioners and general commissioners for the division in which such failure has happened ;
 - (iv.) The names of the assessors and collectors and the several persons belonging to such parish charged with the duties, and who shall have made failure in the payment thereof in case an assessment shall have been made.
- (3.) Such commissioners, assessors, and collectors, and any person charged with the duties or the land tax shall be respectively liable to process for such failure according to the exigency of the case.
- (4.) Every parish so returned insuper for a sum not accounted for to the collector of inland revenue and contained in the duplicate of assessment to him delivered shall be liable to be re-assessed in respect of such sums so returned insuper, excepting in such cases as parishes are by special enactment relieved from liability to re-assessment.
- (5.) The Queen's Remembrancer shall cause such certificate to be enrolled in his office. Such enrolment shall be a record in his office as valid and effectual to authorise the issuing of process against the county, division, parish, and person.
- (6.) Such process shall be forthwith, and from time to time as there shall be occasion, issued out of the High Court on the application of the board, against such of the said commissioners, officers, or persons who shall have made such failure.

Recovery of Re-assessments.

Costs and duties re-assessed may be recovered as duties are recovered.

113. The authorities, powers, and provisions contained in this Act, or in the tax Acts, or in the land tax Acts relating to the recovery of the duties and land tax, either under the warrant of the respective land tax commissioners and general commissioners directed to the collectors in their respective districts, or by process from the High Court, shall be applied, enforced, and put in execution for the levying and enforcing the payment of any sum assessed or re-assessed by the said commissioners for duties or costs, either under the authority of this Act, or of any other of the said Acts.

Surplus Land Tax.

Application of surplus land tax.

114. (1.) On the warrant or instructions for making the assessment of the land tax to be delivered in each year, to the assessors for each parish, the land tax commissioners shall certify, or cause to be

certified by their clerk, the amount of the quota or sum in charge against such parish under the provisions of the land tax Acts.

(2.) Such certificate shall distinguish the proportion exonerated from the amount to be raised by assessment for the particular year, and the parish to which any such warrant or instructions shall relate.

(3.) If the total amount of the sums charged in any year by the assessment made under the land tax Acts for a parish exceeds the actual amount of the quota or proportion of land tax charged and to be raised in such parish, the clerk to the land tax commissioners acting for the division shall (under penalty of twenty pounds for neglect or refusal so to do) make and insert at the foot of the duplicate a correct summary according to the prescribed form relating to every such assessment.

Excess to be shown on duplicate.

(4.) All powers and provisions in regard to the collection of the duties or the land tax shall be put in execution for levying, securing, and recovering the excess of or surplus land tax in any assessment, as if the assessment, including any such excess or surplus moneys, contained no more than the quota or proportion of land tax payable by such parish to which the same shall relate.

(5.) Every such excess and surplus shall be accounted for and paid over in the due and ordinary course of collection and of receipt and account in like manner as the duties and land tax are required to be accounted for and paid over.

(6.) A collector wilfully detaining, withholding, or misapplying or refusing or neglecting to account for or disregarding or disobeying any lawful directions given to him in regard to any such excess of or surplus land tax, shall be liable to the same penalties as are provided for the detention, withholding, or misapplication of, or for the refusal or neglect to account for, or for the disregard of or disobedience to any lawful directions given to a collector in regard to any duties or land tax.

(7.) Every such sum of excess of or surplus land tax so paid and accounted for shall be paid into the Bank of England to an account opened in the books of the said bank, with the commissioners for the reduction of the national debt, and entitled 'The account of surplus land tax.'

To be paid to Bank of England.

(8.) The board shall cause to be opened and kept in the books of their head office at Somerset House an account with every parish respectively, and in every such last-mentioned account shall be entered the sums of money collected from every such respective parish and paid over and accounted for as such surplus land tax as aforesaid.

Account to be opened at head office.

(9.) Whenever the amount of such surplus land tax standing to

To be applied in the redemption of land tax.

the credit of any parish in any such account as last mentioned shall be sufficient, according to the rules established by law for computing the consideration of money for the redemption of land tax, to redeem the sum of three pounds land tax, or to redeem the whole of the land tax chargeable on such parish if the same shall be less than three pounds, the board shall certify that fact to the commissioners for the reduction of the national debt, who shall thereupon apply and appropriate in the purchase and cancelling of parliamentary stocks or annuities such sum of the moneys standing in their names to the credit of the said account of surplus land tax as the said board shall certify to them to be a sufficient consideration, computed according to the rules aforesaid, for the redemption of the amount of land tax mentioned in their certificate as intended to be redeemed thereby.

Allowance to collectors and assessors.

(10.) Notwithstanding the foregoing provisions of this section, the land tax commissioners for any division in which any such excess of or surplus land tax shall in any year arise may—

(a.) If such excess of or surplus land tax for any parish does not amount to five pounds, allow the collector of land tax for such parish to retain the same, certifying such allowance to the board on the prescribed form before the collector is required to clear his accounts :

(b.) Before any such excess or surplus is paid over, accounted for, and applied in manner aforesaid, cause to be deducted from the amount of such excess, and to be paid to the respective assessors of land tax of the several parishes in which such excess shall arise, as a remuneration to the said assessors for their trouble in making the assessment to the land tax, such sum of money out of the excess for any such parish as they certify to be a reasonable remuneration to the assessors of such parish, and as the board shall approve, and subject to such approval.

Final schedules.

(11.) On the clearing of his account for any year, every collector of land tax shall make a return in the prescribed form on oath to the land tax commissioners of arrears of land tax which cannot be recovered by him, and for which he shall claim credit in reduction of the amount of excess of or surplus land tax upon the assessment for such year charged against him in the commissioners' duplicate.

(12.) No collector shall be allowed to insert in any such schedule of arrears of land tax the name of any person as not having paid the land tax unless such collector shall make oath or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule)—

- (a.) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief; and
- (b.) That such person had not goods and chattels sufficient whereon to levy the said sum of land tax within the parish or limits at any time since such sum became payable; and
- (c.) That there were not nor are any goods and chattels or any distress whatever upon the premises charged with the payment of the said sums within set forth, and mentioned to be in arrear, whereby the same or any part thereof might be levied.

(13.) On or before the twenty-fourth day of December following the expiration of every year of assessment the land tax commissioners acting for every division shall certify to the board an account of the excess of each assessment within their division by the amount of five pounds sterling over and above the quota for such year. Such certificate shall be prepared by the clerk to the said commissioners on and according to the prescribed form, and shall be by him transmitted to the board.

PART VIII.

PROCEEDINGS AGAINST COLLECTORS.

Failure to raise Duties (England).

115. (1.) Every surveyor in England, whenever he sees occasion, may report to the land tax commissioners and general commissioners—

Surveyors may report any failure to raise duties.

- (a.) In any matter or thing touching the conduct of any collector within their division;
 - (b.) In every case where there shall be a failure of assessing or charging the duties in any parish; or
 - (c.) Of raising or paying the several sums respectively charged on any person chargeable in such parish; or
 - (d.) In the making out or returning any duplicates of assessments by their clerk, or of doing any other act required by this Act or any tax Act to be done by such clerk;
- stating in his report—
- (i.) The particulars of his complaint against such collector or other person acting as aforesaid; and
 - (ii.) What in his opinion ought to be done therein.

(2.) Whenever any surveyor shall have reported to the said commissioners as aforesaid, they shall summon a meeting within a reasonable time after such report, of which meeting the surveyor shall have notice, and shall attend thereat, and assist in the consideration of the measures necessary and expedient to be taken in the execution of the said Acts and this Act.

Examination of Collectors (England).

Commissioners to call collectors before them.

116. (1.) In England the land tax commissioners and general commissioners may, whenever they think expedient, and shall whenever required by the surveyor, call before them the collector of the duties or land tax appointed by them for any parish or group whose accounts for any year are not finally closed, and examine him upon oath or affirmation as to the state of his accounts and collection, and make such order for the payment of the sum found due by such collector, and appoint a time for such payment to the collector of inland revenue as they shall judge necessary.

(2.) The said commissioners, whenever they shall have received notice of the holding of a receipt for any division, group, or parish, may, and on request made by the surveyor shall, call before them any collector appointed by them for such division, group, or parish, and may, after examination of such collector in manner aforesaid, give such collector a certificate and order of the sum to be paid by him to the collector of inland revenue, which certificate shall be presented and delivered up to the collector of inland revenue by the collector on his attending to make such payment of the moneys by him collected and received.

Revocation of Appointments.

Collectors neglecting their duty may be dismissed, and others appointed.

117. (1.) If delay or failure happens in demanding, receiving, recovering, or paying over the land tax or the duties or moneys through the wilful neglect of a collector, whether appointed by the land tax commissioners and general commissioners or by the board, such commissioners or board may respectively revoke their appointment of such collector, and appoint a collector in his stead for the remainder of the year, with full power to collect the arrears of the sums then due.

(2.) The said respective commissioners or board, whenever necessary, may revoke such last-mentioned appointment, and appoint a collector in like manner from time to time and as often as any such collector shall be guilty of such neglect, provided security be taken, if required, as in the case of an original appointment, and provided the like security be taken on every such new appointment as has been required to be taken on the appointment of the collector; and

(3.) Such collector so in default shall, when required by the said commissioners or board, deliver up to them or in their presence to the collector newly appointed, or to the surveyor, all the certificates of assessments which he was charged to collect, and all books, receipts, and counterfoils, and vouchers of payment, and also shall pay to the collector of inland revenue all sums then in his hands at such time as such commissioners or board shall appoint.

Seizure of Estates.

118. (1.) If a collector fails to pay any land tax or duties or moneys by him received as collector, and detains in his hands, and does not pay or account for the same in manner directed by this Act, the land tax commissioners and general commissioners, in their respective divisions, may imprison the person, and seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of such collector to him belonging or which shall have descended or come into the hands or possession of his heirs, executors, administrators, or assigns, wheresoever the same can be discovered and found.

Commissioners empowered to seize, sell, and convey estates of defaulting collectors.

(2.) The said commissioners shall appoint a time for a meeting of the said commissioners for such division, and cause public notice to be given of the place where such meeting shall be appointed ten days at least before such meeting.

(3.) The said commissioners of such division present at such meeting, or the major part of them, in case the accounts of such collector be not duly delivered, or the moneys detained by any such collector be not paid or satisfied, according to the directions of this Act, shall sell and dispose of all such estates which shall be for the cause aforesaid seized and secured, or any part of them, to satisfy and pay over to the proper collector of inland revenue the sum that shall not be so accounted for or shall be so detained in the hands of such collector, his heirs, executors, or administrators respectively, together with the reasonable costs and charges of recovering, raising, and paying the same, which costs and charges shall be ascertained and settled by the commissioners, and the overplus (if any) shall be restored to the collector or the person entitled thereto.

(4.) The said commissioners acting for the division in which the estate and effects of such collector shall be seized and secured as aforesaid shall make conveyance of all such freehold and copyhold estates respectively, and in like manner assign the leasehold and other personal estate of such collector, and all his right, title, and interest therein at the time of such seizure or at the time of the death of any collector so dying in default as aforesaid to the respective purchasers

thereof respectively, by deed indented between any two or more of the said commissioners.

(5.) Such sales and purchases respectively shall be as effectual and valid to all intents and purposes against such collector, his heirs, executors, and administrators, and all persons claiming under such collector, in like manner as the sale of bankrupts' estates of the like nature under and by virtue of the statute relating to bankrupts, or any of them, may be made by deed indented or enrolled or by deed of assignment according to the several natures of such last-mentioned estates: Provided always, that such person or persons to whom any such sale of copyhold lands shall be made shall in like manner as the purchaser of the copyhold estates of bankrupts, before such time as he or they, or any of them, shall enter or take any profit of the said lands or tenements, agree and compound with the lords of the manors of whom the same shall be holden for such fines or incomes as heretofore hath been most usual and accustomed to be yielded or paid therefor; and that upon every such agreement or composition the said lords for the time being, at the next court to be holden at or for the said manors, shall not only grant to the said vendee or vendees, upon request, the same copyhold or customary lands or tenements by copy of court roll of the same manors for such estate or interest as to them shall be so sold, and reserving the ancient rents, customs, and services, but also in the same court admit them tenants of the same copyhold or customary lands as other copyholders of the same manors have been wont to be admitted, and to receive their fealty, suit, or service according to the custom of the court of such manor.

Actions on Collector's Bonds.

Evidence of
default.

119. (1.) On the trial of an action or suit against the sureties of a collector on a bond entered into, in pursuance of this Act, or on the execution of a writ of inquiry of damages in such action or suit, the production of an account in the handwriting of such collector or signed by him of any sum of money collected or received by him for or on account of the land tax or duties or moneys, or any of them, shall be sufficient proof of the receipt by such collector of every such sum of money therein mentioned on account of the duties given to him in charge for collection; and

(2.) A schedule delivered upon oath or affirmation by such collector in pursuance of this Act or the tax Acts or land tax Acts, and containing or purporting to contain the names of persons who have made default in payment of the land tax or the duties and of the sums remaining in arrear, shall in any action or suit as aforesaid and upon all other occasions, be sufficient evidence to charge such col-

lector and his sureties respectively with all other sums of money comprised in the duplicate or duplicates given to him in charge to collect, and not included in such schedule or previously accounted for and paid over to the proper officer for receipt; and all such sums not so included in such schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such collector and to remain in his hands unpaid and in arrear.

120. If in any such action by the land tax commissioners and Costs. general commissioners, they, without their own wilful neglect or default, fail to recover a verdict against the defendant, and costs are awarded to the defendant, or where any action is brought against the said commissioners in relation to any such bond, and they are adjudged to pay costs to the plaintiff, they shall not be personally liable for such costs, but the same shall be defrayed by an assessment upon the inhabitants of the parish in relation to which the bond which shall have been the subject of the action was given, and which assessment the said commissioners shall make, sign, and allow as soon as conveniently may be done after such costs shall have been awarded and ascertained; and the said commissioners shall cause such assessment to be made, collected, levied, and recovered in the same manner as assessments of the land tax and the duties are made, collected, levied, and recovered, and shall cause the costs to be paid over to the person entitled thereto.

Penalties on Collectors.

121. (1.) Every collector who—

- (a.) Refuses, neglects, or omits upon receiving any of the duties, Penalties
for neglect. land tax, or moneys, to give a receipt for the same on the prescribed form, or to fill up and keep remaining in the prescribed receipt book the counterfoil of the receipt; or
- (b.) Gives a receipt for any of the duties, land tax, or moneys otherwise than upon the form prescribed and provided by the board;

shall for every such offence incur a penalty of ten pounds.

(2.) Every collector who refuses or neglects to deliver on oath or affirmation to the collector of inland revenue at the appointed day of receipt, or to the land tax commissioners and general commissioners of the division respectively within three days afterwards, a schedule of arrears as by this Act required and prepared in the manner prescribed, shall for every such offence incur a penalty of twenty pounds.

(3.) Every collector who—

- (i.) Refuses or neglects to bring with him to an appointed receipt and to produce to the collector of inland revenue and surveyor, when by either of them required, his duplicates of assessment, showing the sums collected and received by him, or, instead thereof, certificates signed by the land tax commissioners and general commissioners, together with an account in writing, signed by him, of all sums of money collected and received for the year of assessment ;
- (ii.) Refuses to take the prescribed oath or affirmation to any schedule of arrears delivered by him at a receipt, or to answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, land tax, or moneys, or to sign his answer when reduced into writing ; or
- (iii.) Declares in any answer by him made any matter or thing which shall be false ;
- (iv.) Advances or lends to any person any or any part of the duties, land tax, or moneys by him collected and received ;
- (v.) Applies any or any part of the duties, land tax, or moneys to his own use or purpose ;
- (vi.) Deposits or delivers over any or any part of the duties, land tax, or moneys to any person, so that the full sums, or any part thereof to be raised under the tax Acts, land tax Acts, or this Act, according to the tenor and effect thereof, shall be withheld and not paid over to the collector of inland revenue or to his credit at the times on which the same ought to be paid ;
- (vii.) Refuses or neglects upon clearing his account for any of the duties, land tax, or moneys to deliver to the land tax commissioners and general commissioners by whom he was appointed, or to the board, the duplicate of the assessment for the year and tax or duty to which such account relates, together with all the books of receipts and counterfoils furnished for his use in the collection of such taxes and duties ;
- (viii.) Refuses or neglects when summoned by notice or called before them to attend the land tax commissioners and general commissioners of the division, and then answer any lawful questions demanded of him by such commissioners touching the execution of his office as collector to which he was by them appointed ;
- (ix.) Refuses or neglects to produce to the land tax commissioners and general commissioners of the division all and

any certificates of assessments, accounts, books, and counterfoils of receipts, or vouchers of payments of the land tax or duties, or moneys given or entrusted to him as collector ;

- (x.) Refuses or neglects on the revocation of his appointment to attend, if summoned for the purpose, and deliver up to the land tax commissioners and general commissioners or to the surveyor, or on demand of and by the collector appointed in his stead, to deliver up to such collector all and any certificates of assessments, accounts, books, and counterfoils of receipts, and vouchers of payments of the duties and land tax given, delivered, or entrusted to him and in his possession as collector at the time of the revocation of his appointment,

shall for every such offence incur a penalty of fifty pounds, with all costs and charges, which penalty, with all costs and charges, shall be added to the assessments to which it particularly relates, and shall be levied in like manner as the duties.

(4.) Every collector who refuses or neglects to pay over when and at the date ordered by the said commissioners any sum of or on account of the duties, land tax, or moneys collected and received and not accounted for by him at the appointed receipt, shall for every such offence incur a penalty of fifty pounds, with all costs and charges, and a further penalty at the rate of five pounds per centum per annum for the whole sum by him detained, which penalties, with all costs and charges, shall be added to the assessments to which they particularly relate, and shall be levied in like manner as the duties.

(5.) Every collector who—

- (a.) Collects any of the duties, land tax, or moneys by any rate book or duplicate other than such rate book or duplicate as shall be signed and allowed by the said commissioners ;
- (b.) Receives any such duties, land tax, or moneys from any person not charged therewith in such rate book or duplicate ;
- (c.) Collects from any person more money than is actually charged on such person in such rate book or duplicate ;
- (d.) Does not pay over the whole duties, land tax, and moneys by him collected ;
- (e.) Fraudulently alters any such rate book or duplicate after the same has been signed and allowed by the said commissioners ;
- (f.) Refuses or neglects to make a return upon oath as prescribed of persons from whom the duties cannot be collected,

shall for every such offence incur a penalty of one hundred pounds.

SCHEDULES.

Sections 5,
41, 47, 80.

THE FIRST SCHEDULE.

ALLOWANCES AND REMUNERATION.

The following allowances and remuneration shall be paid :—

1. To clerks to commissioners of income tax and inhabited house duties—

For the careful writing and transcribing all the assessments, duplicates, warrants, certificates, and estreats in due time, and for the due executing all things directed to be done by or under the general commissioners and the additional commissioners, the clerk who shall do the same within the respective times limited by law in that behalf, shall, by warrant under the hands of the general commissioners of each district respectively, receive from the board the under-mentioned allowances, viz. :—

(a) As regards the income tax, the clerk having borne and sustained all incidental expenses attending the execution of the income tax Acts shall have twopence in the pound on so much of the net amount of the sums assessed and charged in the duplicates of assessment for the year after all appeals heard and determined, and all just reductions, abatements, and discharges made from such assessments and duplicates respectively as will give to such clerk an allowance not exceeding five hundred pounds for any one year, and at the rate of one penny in the pound on the remainder (if any) of the said net amount :

(b.) As regards the duties on inhabited houses, if the total amount of such allowance for one year, calculated at the rate of one penny farthing in the pound, on the moneys assessed in that year and paid over to the collector of inland revenue, shall amount to one hundred pounds or upwards, then such clerk shall not be entitled to receive any further or greater allowance than at the rate of one penny farthing in the pound of the said moneys so paid, but if the total amount of the moneys of the said duties received by such collector of inland revenue for one year in any district of commissioners shall exceed ninety-six thousand pounds, then the clerk of such district shall have an allowance at the rate of one penny farthing in respect of every pound of the said ninety-six thousand pounds, part thereof, and a further allowance at the rate of one half of one penny farthing for every pound of the said moneys exceeding ninety-six thousand pounds, and if the total amount of such allowance, calculated at the rate of one penny farthing in the pound on the said moneys, shall not amount to one hundred pounds, then such clerk shall be entitled to receive an allowance at the rate of three halfpence in the pound of the moneys so paid, so as that the allowance, calculated as last afore-

said, shall in no case be granted to any greater amount than one hundred pounds per annum.

But the Treasury may—

- (i.) Cause a further allowance to be made to any such clerk of any sum not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption or abatement made or allowed under the income tax Acts:
- (ii.) Direct the allowance and discharge of such actual expenses, or any part thereof, as shall be necessarily incurred by any clerk in the due execution of the Acts relating to the land tax and inhabited house duties where such allowance shall appear to the board reasonable and proper to be made over and above the allowance by poundage made to any such clerk for the particular year of assessment to which such expenses shall relate:
- (iii.) Where the allowances to which any clerk is entitled by virtue of this Act, together with the allowance to which he is entitled by virtue of the land tax Acts, if he be also clerk to the land tax commissioners, would exceed the sum of twelve hundred pounds, substitute for those allowances an amount not being less than the sum of twelve hundred pounds, exclusive of necessary office expenses, and the clerk shall be entitled to claim and receive in respect of such allowances such sum only as shall be specified in a certificate of the board:

2. To assessors of income tax and inhabited house duties:

- (a.) The assessor shall have an allowance of one penny halfpenny per pound for what money of the duties shall be paid over by the collector to the collector of inland revenue—
 - (i.) In respect of any assessment of the inhabited house duties, and of the duties under schedules A., B., and E. of the income tax Acts made by every such assessor and allowed by the general commissioners; and also
 - (ii.) In respect of any assessment under schedule D. of the income tax Acts made by the additional commissioners and allowed by the general commissioners
 for the particular parish or part of the parish for which such assessor may be appointed and shall act.
- (b.) A surveyor acting as assessor shall not be entitled to any allowance in respect thereof over and above such allowance as he may receive under the authority of the Treasury as surveyor.

3. To collectors of income tax and inhabited house duties (England):

- (a.) Each collector shall have an allowance of one penny halfpenny per pound for what money of the duties he shall pay to the collector of inland revenue.
- (b.) The board may, with the assent of the Treasury, grant to any collector such further allowance as they may deem necessary.

Sections
5, 15.

The SECOND SCHEDULE.

FORMS.

[NOTE.—These forms may be varied by the board for use in regard to any of the duties or the land tax, where applicable, or other forms prescribed for such purposes.]

1.—ASSESSORS' CERTIFICATE OF ASSESSMENTS.

2.—COMMISSIONERS' CERTIFICATE OF FIRST ASSESSMENTS.

Under Schedule (D.)

&c. &c.

Sections 5, 7.

The FOURTH SCHEDULE.

ENACTMENTS in which a reference to this Act is to be substituted.

38 Geo. 3. c. 5.	An Act for granting to his Majesty an aid by a land tax to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight.
43 Geo. 3. c. 161. [ss. 10, 15, 17, 55, 59, 62, and 77.]	An Act for repealing the several duties under the management of the commissioners for the affairs of taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said commissioners for the affairs of taxes; and also new duties on persons selling carriages by auction or on commission.
48 Geo. 3. c. 55. [Sch. A.]	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the commissioners for the affairs of taxes.
57 Geo. 3. c. 25. [ss. 1, 2, 3, and 4.]	An Act to explain and amend an Act made in the forty-eighth year of his present Majesty, for repealing the duties of assessed taxes, and granting new duties in lieu thereof; and to exempt such dwelling-houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandise, from the duties charged by the said Act (23rd May, 1817).
5 Geo. 4. c. 44. [s. 4.]	An Act for allowing persons to compound for their assessed taxes for the remainder of the periods of composition limited by former Acts, and for granting relief in certain cases.
4 & 5 Will. 4. c. 60. [ss. 2, 5, 8, and 9.]	An Act to amend the laws relating to the land tax, and to consolidate the boards of stamps and taxes.

5 & 6 Will. 4. c. 20. [ss. 4, 5, 8, & 9.]	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.
6 & 7 Will. 4. c. 28.	An Act to enable persons to make deposits of stock or Exchequer bills in lieu of giving security by bond to the postmaster-general, and commissioners of land revenue, customs, excise, stamps, and taxes.
5 & 6 Vict. c. 35. .	The Income Tax Act, 1842.
5 & 6 Vict. c. 37. . [ss. 3, 4, 5, and 6.]	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes.
12 Vict. c. 1. . .	An Act to consolidate the board of excise and stamps and taxes into one board of commissioners of inland revenue, and to make provision for the collection of such revenue.
16 & 17 Vict. c. 34.	The Income Tax Act, 1853.
23 Vict. c. 14. . .	An Act for granting to her Majesty duties on profits arising from property, professions, trades, and offices.
29 Vict. c. 36. . . [s. 8.]	An Act to grant, alter, and repeal certain duties of customs and inland revenue, and for other purposes relating thereto.
34 & 35 Vict. c. 103. [s. 31.]	The Customs and Inland Revenue Act, 1871.
41 Vict. c. 15. . . [ss. 12, 13, and 16.]	The Customs and Inland Revenue Act, 1878.

44 & 45 VICTORIA, CAP. 59.

An Act for promoting the revision of the statute law by repealing various enactments chiefly relating to civil procedure or matters connected therewith, and for amending in some respects the law relating to civil procedure.
[27th August, 1881.]

1. This Act may be cited as the Statute Law Revision and Civil Procedure Act, 1881. Short title.
2. This Act does not extend to Scotland or Ireland. Extent.
3. The enactments described in the schedule to this Act are hereby repealed, subject to the exceptions and qualifications mentioned in this Act and in that schedule. Repeal of enactments in schedule.
6. The enactments relating to the making of rules of court contained in the Supreme Court of Judicature Act, 1875, and the Acts amending it, shall extend and apply to all matters with respect to which rules of procedure or general orders might have been made under any enactment repealed by this Act, and to all proceedings by or against the Crown. Extension of powers in Judicature Acts to make rules of court.
38 & 39
Vict. c. 77.

SCHEDULE.

ENACTMENTS REPEALED.

43 & 44 Vict. c. 19. [in part.]	<p>The Taxes Management Act, 1880: in part; namely,—</p> <p>In section 59, subsection (2) (b), the words, 'and all such orders shall be final and conclusive on all parties;' in subsection (2) (d) of the same section, the words 'of the High Court' after the word 'orders'; subsection (2) (e) of the same section; and in subsection (4) of the same section the words 'therein referred to.'</p> <p>In the third schedule, containing enactments repealed, in the entry of 43 Geo. 3, c. 161, the word 'sixty:' which section sixty is hereby revived, as from its repeal in that schedule, to the extent to which it was in force at that repeal.¹</p>
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45 & 46 VICTORIA, CAP. 72.

An Act for amending the laws relating to customs and inland revenue, and postage and other stamps, and for making further provision respecting the national debt and the charges payable out of the public revenue or by the commissioners for the reduction of the national debt; and for other purposes. [18th August, 1882.]

Short title. 1. This Act may be cited as the Revenue, Friendly Societies, and National Debt Act, 1882.

PART I.

Customs and Excise.

7. Notwithstanding anything contained in the Taxes Management Act, 1880, section sixty of the Act of the session of the forty-third year of King George the Third, chapter one hundred and sixty-one, intituled . . . shall be deemed to have continued in force since the passing of the said Taxes Management Act, 1880, to the same extent to which it was in force at that time.¹

The following portions of section fifty-nine of the Taxes Management Act, 1880, are hereby repealed; that is to say,

¹ This section is rep., Stat. Law Rev. Act, 1872, except so far as it relates to ascertaining the annual rent at which each dwelling-house ought to be charged. It relates to powers of entry to view and examine houses.

(a.) In section fifty-nine, subsection (2) (b), the words 'and all such orders shall be final and conclusive on all parties :'

(b.) In subsection (2) (d) of the same section the words 'of the High Court' after the word 'orders,' and in subsection (4) of the same section the words 'therein referred to.'

In the said section fifty-nine, subsection (2) (e) is hereby repealed as regards England and Ireland.

46 & 47 VICTORIA, CAP. 55.

An Act to amend the laws relating to the customs and inland revenue, and to make other provisions respecting charges payable out of the public revenue, and for other purposes. [25th August, 1883.]

1. This Act may be cited as the Revenue Act, 1883.

Short title.

PART II.

Amendment of Law relating to the Inland Revenue.

12. In addition to the power given to the land tax commissioners, general commissioners, and additional commissioners by subsection two of section twenty-six of the Taxes Management Act, 1880, to meet and act within such city, town, or place as therein mentioned, the said commissioners respectively may, with the consent of the board of inland revenue, meet for the purpose of acting as such commissioners at any place outside the boundary of the division for which they act, and all things done by them, as commissioners acting for such division at that place, shall be as valid and effectual in law as if the same had been done at a place of meeting within the division.

Extension of 43 & 44 Vict. c. 19, s. 26 as to places of meeting of commissioners.

13. The power vested in the board of inland revenue by section thirty-eight of the Taxes Management Act, 1880, may be exercised in any case in England where any new parish or place has been or may be formed for the purposes of poor law administration, or any amalgamation in relation to parishes or parts of parishes has been or may be effected for such purposes.

Extension of 43 & 44 Vict. c. 19, s. 38 as to cases in which power may be exercised.

In any case of amalgamation where the transfer of jurisdiction is not provided for by subsection two of the said section thirty-eight, amalgamated parishes or parts of parishes¹ shall be within the juris-

¹ See the Divided Parishes and Poor Law Amendment Act, 1882, 45 & 46 Vict. c. 58.

diction of such body of general commissioners as shall be determined by the board and specified in the order in writing containing the direction of the board as to the amalgamation in conformity with subsection one of the said section.

Removing doubts as to construction of 48 & 44 Vict. c. 19, ss. 90, 97.

14. Whereas doubts have arisen as to the construction and application of sections ninety and ninety-seven of the Taxes Management Act, 1880, and it is expedient to remove those doubts: Be it therefore enacted as follows:

Section ninety-seven of the said Act shall be construed so as to confine the application thereof to cases of removal from one parish in Scotland to another parish in Scotland, and the case of removal from a parish in England or Ireland to a parish in Scotland shall be dealt with under the provisions contained in section ninety of the said Act.

47 & 48 VICTORIA, CAP. 62.

An Act to amend the law relating to the customs and inland revenue and to the audit of public accounts, and for other purposes connected with the public revenue and expenditure. [14th August, 1884.]

Short title.

1. This Act may be cited as the Revenue Act, 1884.

PART II.

Amendment of Law relating to the Inland Revenue.

Poor law parishes in England to be parishes for purposes of income tax and inhabited house duties. 32 & 38 Vict. c. 67.

6. (1.) The parishes or places for the time being existing for the purposes of poor law administration in England elsewhere than in the metropolis, as defined by the Valuation (Metropolis) Act, 1869, shall, after the fifth day of April one thousand eight hundred and eighty-five, and in the said metropolis elsewhere than in the city of London shall, after the fifth day of April one thousand eight hundred and eighty-six, be the parishes and places for which the assessments of the duties of income tax and of the duties on inhabited houses shall be made, and for which assessors and collectors shall be appointed for the purpose of assessing and collecting the said duties.

(2.) In case any parish or place shall be partly in the jurisdiction of one body of general commissioners and partly in the jurisdiction of another body, or other bodies, of general commissioners, the board of inland revenue shall, by order in writing, determine which of the two or several bodies of general commissioners shall have the

jurisdiction, and the whole of the parish or place shall be within such jurisdiction accordingly.

(3.) If the board of inland revenue shall at any time be of opinion that any parish or place is so large that for the sake of convenience it ought to be divided into districts for which separate assessors and collectors should be appointed, the board may, with the sanction of the commissioners of her Majesty's Treasury, certify in writing to the general commissioners in whose jurisdiction the parish or place is, that the same shall be divided into the districts specified in the certificate at the time therein mentioned, and at and after that time each of such districts shall be treated as a parish or place for which a separate assessment of the said duties is to be made, and assessors and collectors are to be appointed.

(4.) Any such division may be at any time altered or annulled by the board, with the sanction of the commissioners of the Treasury, upon a certificate to that effect sent to the said general commissioners.

(5.) The union or grouping of parishes or places existing in conformity with law for the purposes of taxes or the collection thereof shall, subject to the powers for the dissolution of such union or grouping, continue in force so far as the same can so continue consistently with the provisions of this section, and the powers in relation to the union or grouping of parishes contained in the Taxes Management Act, 1880, shall remain in full force and effect so far as the same are capable of being exercised consistently with such provisions.

48 & 44
Vict. c. 19,
ss. 37, 72.

7. The Taxes Management Act, 1880, shall be amended as follows:—

Amend-
ment of
48 & 44
Vict. c. 19.

(1.) The word 'parish' in section ninety means in Scotland county or burgh, and with respect to the duties contained in the certificate mentioned in such section, the same shall in Scotland be recovered under the provisions contained in section ninety-seven.

(2.) No moveable goods and effects belonging to any person in Scotland at the time any of the duties or land tax became in arrear or were payable shall be liable to be taken by virtue of any poinding, sequestration, or diligence whatever, or by any assignation, unless the person proceeding to take the said goods and effects shall pay the duties or land tax so in arrear or payable, provided such duties or land tax shall not be claimed for more than one year; and in case the duties or land tax shall be claimed for more than one year then the party proceeding to take the said goods and effects after paying the duties and land tax for one whole year may proceed as he might have

done if no duties and land tax had been so claimed. But if the said party refuses to pay the duties and land tax for one year, the duties and land tax so claimed shall be recovered by pouncing, distraining, and selling the said moveable goods and effects notwithstanding under warrant obtained in conformity with the provisions contained in section ninety-seven.

- (3.) Where an officer of inland revenue has been appointed to be an assessor within any county or burgh for the purposes of the Act of the session of the seventeenth and eighteenth years of the reign of her present Majesty, chapter ninety-one,¹ no other person shall be appointed to be assessor for the district or division of such officer for the duties to which the Taxes Management Act, 1880, relates, provided that where a person other than the officer of inland revenue of a district or division is assessor for or within such district or division at the time of the passing of this Act, he shall be as capable of being re-appointed assessor as if this Act had not been passed.

48 GEORGE III. CAP. 141.

An Act to amend the Acts relating to the duties of assessed taxes and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same. [2nd July, 1808.]

Certain
places
where to be
assessed.

12. Provided always, and be it further enacted, That the several parishes and places, or parts of parishes or places, set down in the first column of the following schedule, and which have been heretofore charged to the said respective duties or either of them in the respective divisions mentioned in the second column of the said schedule, and set opposite thereto respectively, shall from and after the passing of this Act be charged to the said respective duties in the divisions and shall be subject to the jurisdiction of the commissioners,

¹ For the valuation of lands in Scotland, see post, p. 346.

and persons acting under them, and to the inspectors and surveyors of the division mentioned in the third column of the said schedule, and set opposite thereto respectively.

SCHEDULE referred to by the above Clause.

Description of parishes or places	Heretofore charged in	Hereafter to be charged in
Part of the parish of Wokington, situate in the counties of Berks and Wilts. }	Hundred of Amesbury, Wiltshire.	Hundred of Sonning, Berkshire.
Part of the parish and town of Morpeth in the county of Northumberland. }	Castleward, Northumberland.	Morpeth Ward, Northumberland.
Part of the parish of Gillingham in the county of Kent, called the Grange, parcel of the liberty of Hastings in the county of Sussex. }	Town and port of Hastings, county of Sussex, and liberty thereof.	Rochester Division, part of the Lathe of Ford, county of Kent.
Bushton, part of the parish of Cleeve Pyhard, in the county of Wilts. }	Hundred of Elstub and Everley, Wiltshire	Hundred of Kingsbridge, Wiltshire.
Little Hinton in the county of Wilts. }	The same.	The same.
Wroughton in the county of Wilts. }	The same.	The same.

APPENDIX II.

Enactments relating to income tax contained in Acts not otherwise relating to revenue.—Arranged alphabetically with reference to the subject matter of the Act.

SUBJECT	ACT AND SECTION
ASSESSMENTS. BANKRUPTCY (England).	<p>See Parochial Assessments and Metropolis Valuation. 46 & 47 Vict. c. 52 (The Bankruptcy Act, 1883), s. 40 :— ‘(1.) In the distribution of the property of a bankrupt there shall be paid in priority to all other debts :— ‘(a) All parochial or other local rates due from the bankrupt at the date of the receiving order, and having become due and payable within twelve months next before such time, and all assessed taxes, land tax, property or income tax, assessed on him up to the fifth day of April next before the date of the receiving order, and not exceeding in the whole one year’s assessment : ‘(b.) All wages or salary of any clerk or servant in respect of services rendered to the bankrupt within four months of the date of the receiving order not exceeding fifty pounds ; and ‘(c) All wages of any labourer or workman, not exceeding fifty pounds, whether payable for time or piece work, in respect of services rendered to the bankrupt within four months of the date of the receiving order. ‘(2.) The foregoing debts shall rank equally between themselves, and shall be paid in full, unless the property of the bankrupt is insufficient to meet them, in which case they shall abate in equal proportions between themselves.’ S. 150 :—‘ Save as herein provided the provisions of this Act relating to the remedies against the property of a debtor, the priorities of debts, the effect of a composition or scheme of</p>

SUBJECT	ACT AND SECTION
BILLS OF SALE.	<p>arrangement, and the effect of a discharge shall bind the Crown.'</p> <p>45 & 46 Vict. c. 43 ('The Bills of Sale Act (1878) Amendment Act, 1882'), s. 14 :—</p> <p>'A bill of sale to which this Act applies shall be no protection in respect of personal chattels included in such bill of sale, which but for such bill of sale would have been liable to distress under a warrant for the recovery of taxes and poor and other parochial rates.'</p>
CHARITABLE TRUSTS.	<p>18 & 19 Vict. c. 124 ('The Charitable Trusts Amendment Act, 1855'), s. 28 :—</p> <p>'All dividends arising from any stock in the public funds standing in the name of the official trustees of charitable funds, and which shall be certified by the board to the governor and company of the Bank of England to be exempt from the property or income tax, shall be paid or carried to the banking account of the official trustees without any deduction of such tax ; and all dividends arising from any stock in the public funds standing in any other name or names, and which the board shall certify to the governor and company of the Bank of England to be subject only to charitable trusts, and to be exempt from such tax, shall be paid without any deduction thereof.'</p>
CROWN PRIVATE ESTATES.	<p>25 & 26 Vict. c. 37 ('The Crown Private Estates Act, 1862'), s. 8 :—</p> <p>'The private estates of her Majesty, her heirs or successors, shall be subject to all such taxes, rates, duties, assessments, and other impositions, parliamentary and parochial, as the same would have been subject to if the same had been the property of any subject of this realm ; and all such rates, taxes, assessments, and impositions shall, so long as such private estates shall be vested in her Majesty, her heirs or successors, or in any person or persons in trust for her Majesty, her heirs or successors as aforesaid, be ascertained, rated, assessed, or imposed thereon in the same manner and form in all respects as if the same estates were the absolute and beneficial estate of any of her Majesty's subjects : but nevertheless such rates, taxes, assessments, and impositions shall be paid and payable in manner hereinafter directed, and not otherwise.'</p>
	S. 9 :—'So long as the private estates of her Majesty, her

SUBJECT	ACT AND SECTION
DIPLOMATIC SALARIES.	<p>heirs or successors, shall remain vested in her Majesty, her heirs or successors, or in any trustee or trustees for her Majesty, her heirs or successors as aforesaid, all taxes, rates, duties, assessments, impositions, rents, and other annual payments, fines, and other outgoings, which shall from time to time be charged and chargeable upon or be or become due and payable in respect of all or any of such private estates, shall be paid and discharged out of the privy purse of her Majesty, her heirs or successors, and accounts thereof shall from time to time be returned to the person or persons for the time being executing the office of privy purse of her Majesty, her heirs or successors, or to his or their deputy, who shall by and out of any monies in his or their hands applicable to the use of her Majesty, her heirs or successors, pay and discharge the same.'</p> <p>32 & 33 Vict. c. 43 ('The Diplomatic Salaries, &c., Act, 1869.),' s. 16 :—</p> <p>'Every pension, allowance, and gratuity under this Act shall be paid to the person entitled to the same without any abatement or deduction in respect of any taxes or duties at present existing, except the tax upon income.'</p>
INDIA STOCK.	<p>26 & 27 Vict. c. 73 ('The India Stock Certificate Act, 1863'), s. 10 :—</p> <p>'The income tax shall be deducted from any coupons payable under this Act in the same manner and subject to the same regulations in and subject to which it may, in pursuance of any law for the time being in force, be deducted from the dividends payable at the bank in respect of the stock of proprietors inscribed in the books of the bank: Provided always, that such deduction of income tax shall be made, although the half-yearly payment on any coupon shall not amount to fifty shillings, anything in any former Act to the contrary notwithstanding.'</p>
INDUSTRIAL AND PROVIDENT SOCIETIES.	<p>39 & 40 Vict. c. 45 ('The Industrial and Provident Societies Act, 1876'), s. 11 (4) :—</p> <p>'The society shall not be chargeable under schedule C. or schedule D. of the income tax Acts, but no member of or person employed by the same to whom any profits are paid shall be exempted from any assessment to the said duties to which he would otherwise be liable.'</p> <p>NOTE.—Notwithstanding this provision a society registered</p>

SUBJECT	ACT AND SECTION
IRELAND. ARREARS OF RENT.	<p>under this Act is chargeable to the duties of income tax under schedule C. and schedule D. in case the society sells to persons who are not members thereof, and the number of the shares of the society is limited either by its rules or practice. The Customs and Inland Revenue Act, 1880, s. 8.</p> <p>45 & 46 Vict. c. 47 ('The Arrears of Rent (Ireland) Act, 1882'), s. 17 :—</p> <p>'Where, in the case of a holding of which any person is owner, antecedent arrears of rent due in respect of any year or years, or portion of a year, have been extinguished in pursuance of this Act, and any public charge or tax accrued during such year or years, or portion of year or years, is due from such person as or in consequence of his being owner of such holding, then, on proof to the satisfaction of the Land Commission that the owner has, during such time as aforesaid, received no rent, or an amount of rent less than the full rent, such public charges or taxes shall, if no rent has been received, be wholly remitted, and if an amount of rent less than the full rent has been received, be remitted in proportion to the amount of rent not received.</p> <p>'Where a person has paid any public charges or taxes which, if not paid, would be remitted under this section, the amount which would have been so remitted shall be allowed as a deduction from any future payment or payments of the public charges or taxes of the same description, or may be recovered as a debt from the authority to whom it may have been paid.</p> <p>'Any payment which an owner may receive under this Act in respect of arrears of rent shall, for the purposes of this section, be taken into account as rent.</p> <p>'The Land Commission shall ascertain, for the purposes of this section, in such manner as they think best calculated to ascertain the truth, the amount of public charges or taxes due in any year or portion of a year from a person as or in consequence of his being owner of a holding.</p> <p>'"Public charges or taxes" means tithe rentcharge payable to the Land Commission, income tax, quit-rent, or any of such charges or taxes.'</p>
IRISH CHURCH.	<p>35 & 36 Vict. c. 90 ('The Irish Church Act, 1869, Amendment Act, 1872'), s. 11 :—</p> <p>'Where the repayment of any principal sum, together with</p>

SUBJECT	ACT AND SECTION								
	<p>the interest thereon, is payable to the commissioners by annual instalments, it shall be lawful for the commissioners to make an allowance in respect of income tax on such part of such instalments as are payable in respect of interest, according to the scale in the schedule to this Act annexed.'</p> <p style="text-align: center;">SCHEDULE.</p> <p>'Fixed annual instalments for purchase of rent-charges in lieu of tithes :—</p> <table><tr><td>When the fixed annual instalments shall be</td><td>$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\} \text{in number}$</td><td>$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right.$</td><td>20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.</td></tr></table> <p>'Fixed half-yearly instalments under the 52nd section of the Irish Church Act, 1869 :—</p> <table><tr><td>When the fixed half-yearly instalments shall be</td><td>$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\} \text{in number}$</td><td>$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right.$</td><td>20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'</td></tr></table> <p>METROPOLIS VALUATION.</p> <p>32 & 33 Vict. c. 67 ('The Valuation (Metropolis) Act, 1869'), s. 8 :—</p> <p>'The overseers shall send one duplicate of the valuation list to the surveyor of taxes of the district at the same time that the other duplicate is deposited by them. The surveyor of taxes shall insert in the duplicate so sent to him the amount, in his opinion, of the gross value of the hereditaments comprised in such list, where such amount differs from the amount inserted by the owners, and shall transmit the duplicate to the assessment committee within twenty-eight days after he has received the same.'</p> <p>S. 12 :—'A surveyor of taxes and any ratepayer in the parish shall have the same right of inspecting, copying, taking extracts from, and objecting to any valuation list which relates to his district or parish as is given to any person by this Act and the Acts incorporated therewith.'</p> <p>S. 43 :—'The valuation list as approved by the assessment committee, and, if altered on any appeal under this Act to any sessions or a superior court, as so altered, shall come into force at the beginning of the year (commencing on the 6th of April)</p>	When the fixed annual instalments shall be	$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\} \text{in number}$	$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right.$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.	When the fixed half-yearly instalments shall be	$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\} \text{in number}$	$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right.$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'
When the fixed annual instalments shall be	$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\} \text{in number}$	$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right.$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.						
When the fixed half-yearly instalments shall be	$\left. \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\} \text{in number}$	$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right.$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'						

SUBJECT	ACT AND SECTION
PAROCHIAL ASSESSMENTS,	<p>succeeding that in which it is made, and shall last for five years, subject to any alterations which may be made by any supplemental or provisional list as hereinafter mentioned.'</p>
	<p>S. 45:—'The valuation list for the time being in force shall be deemed to have been duly made in accordance with this Act and the Acts incorporated therewith, and shall for all or any of the purposes in this section mentioned be conclusive evidence of the gross value and of the rateable value of the several hereditaments included therein, and of the fact that all hereditaments required to be inserted therein have been so inserted ; that is to say,—</p> <p>'(2.) For the purpose of any 'of the following taxes which become chargeable during the year that the list is in force, namely,—</p> <p>(a.) 'The tax on houses'</p> <p>(b.) 'Any tax assessed in pursuance of the income tax Act, and any Acts continuing or amending the same, on any lands, tenements, and hereditaments, in all cases where the tax is charged on the gross value, and not on profits :</p> <p>'And in construing the income tax Act and any Acts continuing or amending that Act, with respect to schedules A. and B. thereof, annual value shall be deemed to mean the gross value stated in such list.'</p> <p>See also ss. 49, 53, 55, and 56.</p> <p>S. 75 :—' Nothing in this Act shall in any way alter or affect the mode of valuing or taxing any hereditament which is not included in any valuation list, or which is chargeable according to the profits and not according to the gross value, or the mode of charging the occupiers of land subject to a tithe rent-charge in respect of such tithe rent-charge.'</p> <p>S. 76 :—' Where for the purposes of the Acts relating to the duties charged under schedule B. of the income tax Act, it is necessary to make a separate valuation of any hereditament by reason of its not being separately valued in any valuation list, the value of such hereditament shall be ascertained in the same manner as if this Act had not been passed.'</p> <p>25 & 26 Vict. c. 103 ('The Union Assessment Committee Act, 1862'), s. 13 :—</p> <p>'The committee by their order may from time to time require the overseers, assistant overseers, constables, assessors,</p>

SUBJECT	ACT AND SECTION
<p>THAMES NAVIGATION.</p>	<p>collectors, and any other persons having the custody of any books of assessment of any taxes or rates, parliamentary or parochial, or of the valuations of any parish, or having the collection or management of any such taxes or rates, to make returns in writing to the committee, at such times and places as they may appoint, of all such particulars as they may direct in relation to such taxes, rates, or valuations, or any property included therein, so far as relates to the union for which they act, and may require the persons having the custody of any such books as aforesaid to make and transmit to the committee copies of or extracts from such books, or to permit such copies or extracts to be made by such persons as the committee may in that behalf direct; and may from time to time require any persons having the custody of any such books, or the collection or management of any such taxes or rates as aforesaid, to attend before them at a time and place to be mentioned in the order in this behalf, and to produce all parochial and public books of assessment, rates, rate books, valuations, apportionments, tithe and other maps, plans, surveys, and other public documents in their custody or power, and may examine all persons who shall attend before them: Provided always, that nothing herein contained shall authorise the production of valuations or assessments which by any provision of law at present are not suffered to be made public.'</p> <p>29 & 30 Vict. c. 89 ('The Thames Navigation Act, 1866'), s. 61 :—</p>
<p>UNION ASSESSMENT. VALUATION OF LANDS (Scotland).</p>	<p>'The half-yearly payments to be made as aforesaid by the five metropolitan water companies respectively shall be made without deduction, and all sums so paid shall, in the hands of the conservators, be free from all parliamentary, parochial, and other general and local taxes, rates, and assessments whatever.'</p> <p>See Parochial assessment.</p> <p>20 & 21 Vict. c. 58 ('An Act to amend the Act 17 & 18 Vict. c. 91, for the valuation of lands in Scotland' [25th August, 1857].</p> <p>'Whereas an Act was passed in the seventeenth and eighteenth years of her Majesty's reign, chapter ninety-one, for the valuation of lands and heritages in Scotland, and it is expedient to amend the said Act as hereinafter mentioned: Be it enacted as follows :—</p>

SUBJECT	ACT AND SECTION
	<p>S. 1. 'It shall be lawful for the commissioners of supply of each county and the magistrates of each burgh in Scotland respectively, if they shall think fit, to appoint the officer or officers of inland revenue, having the survey of the income tax and assessed taxes within such county or burgh, to be the assessors or assessor for the purpose of the said Act; and such officer or officers when so appointed, as long as such appointments remain unrecalled, shall in no respects and for all the purposes aforesaid stand in the place of and shall have, use, exercise, and perform all the powers and duties of the person or persons whom the said commissioners and magistrates respectively are authorised to appoint for the like purposes, under or by virtue of the third section of the said Act; and in such case the expense attending the making up of valuation rolls by such officer or officers shall be defrayed by the commissioners of inland revenue, or as the commissioners of her Majesty's Treasury shall direct in that behalf.</p> <p>S. 2. 'All persons entitled to appeal against valuations made by the assessors appointed under the said Act shall also be entitled to appeal, under and subject to the like rules and regulations, against the valuations to be made by such officer or officers of inland revenue appointed as aforesaid under this Act; and if upon any such appeal any officer of inland revenue or the person appealing shall apprehend the determination of the said commissioners or magistrates hearing such appeal to be contrary to the true intent of the said Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for such officer or appellant respectively to require the said commissioners or magistrates to state specially and to sign the case upon which the question arose, together with the determination thereupon, and to transmit such case to the commissioners of inland revenue, to the end that the same may be submitted to the senior Lord Ordinary and the Lord Ordinary officiating in exchequer causes in the court of session, for their opinion thereon; and such judges to whom such case may be submitted shall with all convenient speed give and subscribe their opinion thereon, and according to such opinion the valuation or assessment which shall have been the cause of the appeal shall be altered or confirmed.'</p> <p>S. 3. 'Provided always, That if in any county or burgh the</p>

SUBJECT	ACT AND SECTION
VALUATION OF LANDS (Scotland).	<p>said commissioners or magistrates shall not appoint the officers of inland revenue to be such assessors as aforesaid, then no valuation made under the said Act by any other assessor or assessors shall be conclusive against or for the purpose of reducing, on appeal or otherwise, any assessment, rate, or charge under any Act of Parliament relating to the duties of excise, or the land tax or assessed taxes, or income tax, or any other duties, rates, or taxes under the care or management of the commissioners of inland revenue.'</p> <p>S. 4. [<i>Town of Maxwelltown to be deemed part of the stewartry of Kirkcudbright for purposes of recited Act.</i>]</p> <p>42 & 43 Vict. c. 42 ('The Valuation of Lands (Scotland) Amendment Act, 1879'), s. 7:—</p> <p>'In the case of persons entitled to appeal against valuations made by assessors under the Valuation of Lands (Scotland) Acts, who are not officers of inland revenue appointed under the second recited Act, it shall be lawful for such person appealing, or for such assessor, if he shall apprehend the determination of the commissioners of supply in any county, or the magistrates of any burgh, upon such appeal as to the yearly rent or value of the lands and heritages to which such appeal relates, to be contrary to the true intent of the said Acts, and shall then declare himself dissatisfied with such determination, to require the said commissioners or magistrates to state specially and to sign the case upon which the question arose, setting forth the facts proved, together with the determination thereupon, and to transmit such case to the commissioners of inland revenue, to the end that the same may be submitted to any two judges in the court of session, who shall be named for that purpose from time to time by Act of Sederunt of the said court, for their opinion thereon; and such judges to whom such case may be submitted, shall with all convenient speed give and subscribe their opinion thereon, and, according to such opinion, the valuation or assessment which shall have been the cause of the appeal shall be altered or confirmed.</p> <p>'The cases under this section, and also under the recited Acts, may be disposed of by the judges in time of session or vacation, and in court or at chambers, and after hearing parties or not, at their discretion.'</p>

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PRINTED BY
SPOTTISWOODE AND CO., NEW-STREET SQUARE
LONDON

